

FEDERAL ENERGY REGULATORY COMMISSION

Office of Markets, Tariffs and Rates



Instruction Manual for Electronic Filing of
Parts 35, 154, 284, 300, and 341 Tariff Filings

DRAFT

[Note to readers of the DRAFT: Chapters 2 and 6 and Appendix A are based on the currently applicable Chapters II through VII, *Instruction Manual for Electronic Filing of the Rate Filings* for the Part 154 program, located at http://www.ferc.gov/industries/gas/gen-info/rate-filings/rate_fnl.pdf.]

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1. GENERAL INFORMATION

1.1 PURPOSE:

1. Under the authority of the Federal Power Act (16 U.S.C 824 et seq.), the Natural Gas Act (15 U.S.C 717 et seq.), the Natural Gas Policy Act of 1978 (15 U.S.C 3301 et seq.), the Interstate Commerce Act (49 App. U.S.C 1 et seq. (1988)) and the various statutes pursuant to which the Commission regulates Federal power marketing agencies (16 U.S.C 839 et seq.; 16 U.S.C 825s; etc.), the Federal Energy Regulatory Commission (the Commission) promulgated 18 CFR §§ 35.7, 154.4, 284.123(d), 300 and 341. Each of these sections requires all tariffs filed pursuant to Parts 35, 154, 284, 300 and 341, all rate filings and modifications and updates of rate filings be submitted in electronic form. These instructions provide the format for the electronic file(s) submitted to the Commission.

1.2 WHO MUST FILE:

2. Each regulated entity, as defined in the Federal Power Act, the Federal power marketing agencies, the Natural Gas Act, the Natural Gas Policy Act and the Interstate Commerce Act, filing for initial rates or a change in rates pursuant to Parts 35, 154, 284, 300 or 341 of the Commission's regulations, withdraws of such tariff filings and any motions provided by these same parts that, if granted, would change the status of a proposed tariff.

1.3 WHAT TO SUBMIT:

3. Regulated entities must submit the proposed tariff changes and required documents "tariff filings" as specified in Parts 35, 154, 284, 300 or 341 of the Commission's regulations. The Commission's tariff filing software provides regulated entities with the means by which to assemble the documents required for a tariff filing. Tariff formats that must accompany most tariff filings must be composed utilizing the Commission's tariff creation software. General instructions for the formatting of the individual documents required to accompany a tariff filing are located at Chapter 2 of this manual. Programs specific document formatting instructions are provided at Chapters 4 through 6 of this manual.
4. All data submitted in electronic format will be considered non-confidential and will be made available to the public upon request, unless accompanied by a request for privileged or confidential treatment complying with 18 CFR § 388.112 or § 385.1112 of the Commission's regulations. Instructions on how to mark and file such documents are located in Chapter 3 of this *Manual*.

1.4 WHERE TO SUBMIT:

5. Submit the electronic filing to:

Office of the Secretary
Federal Energy Regulatory Commission
Washington, DC 20426

(INSERT electronic gateway address or instructions)

6. You shall not be penalized for failure to respond to this collection of information unless the collection of information displays a valid OMB control number.

1.5 Where to Send Comments on Public Reporting Burden:

7. The public reporting burden for complying with the information collections covered under the control numbers listed on this manual are estimated to average 2? hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing these collections of information. The public reporting burden for the FERC-545 collection of information is estimated to average 58.8 hours per response, the public reporting burden for the FERC-549 collection of information is estimated to average 11.2 hours per response, the public reporting burden for the FERC-550 is estimated to average 11 hours per response. Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street, NE, Washington, DC 20426 (Attention: Information Clearance Officer, ED-30); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

2. Instructions for Tariff Filing Submission

2.1 *Preparation of Rate Case Documents*

1. The Commission's rate filing regulations establish the filing requirements for rate filings. To the extent there is any perceived inconsistency between the Commission's rate filing regulations and this *Manual*, the regulations control. The Commission's tariff creation software formats applicants' tariff documents into a specific data base format. However, all other documents to a rate filing are the responsibility of the applicant to prepare for both content and format.
2. The tariff filing software requires applicants to identify the type of filing it is making. Each filing type has Commission required documents. The software identifies those documents that are absolutely required to make a complete filing of the type chosen. If a required statement or schedule does not apply, the applicant is required to provide an explanation. This explanation is best provided in the transmittal letter, but may be attached as a separate file.

2.1.1 Document File Conventions

3. The statements, schedules, workpapers, and supporting data required in the Commission's rate filing regulations must be reported electronically according to these instructions. Generally, text information should be presented in a text format and numerical information in a spreadsheet format. By following these instructions a company should be able to create electronic source files from which to create its electronic filing.
4. The electronic filing requirement is not limited to a company's initial filing. Filings to update statements, to modify statements in compliance with a Commission order, to adjust rates or when moving suspended rates into effect, to amend filings and to correct filings must be submitted electronically.

(a) Electronic File Format Conventions

5. The NGA gas program tariff filing types have specific document file format requirements. These requirements are described in more detail in Chapter 6 and Appendix A of this manual. For those programs and rate filing types for which there are not specific document file format requirements, applicants should abide by the following guidelines.

6. In general rate filing documents, other than the tariff document created by the Commission's tariff creation software, must be saved in the format of the software used to create the file (native format), in flat ASCII files, or in a "TAB" delimited format.
 - A. Text files must be saved and filed in either native format or ASCII format.
 - B. Data files should be filed in native format or tab-delimited format.
 - C. Required calculations should be filed in spreadsheet's native format.

(b) File Naming Conventions

7. If the applicant utilizes more than eight characters before the extension, use a filename which conforms to the name given the statement, schedule, or workpaper, and does not conflict with other names of files to be attached to the tariff filing. Deviation from the strict naming convention is acceptable when material does not fit within the definitions of the statements/schedules but is related to one of them.
8. The file extension should indicate the format of the file. Files submitted in the proprietary format of the software used to create the file must contain the extension commonly associated with the software. For example, a file created in EXCEL would have a file extension of XLS. A text file created in WORD would have the file extension DOC.
9. If the applicant chooses to limit file names to eight characters plus a three character extension, utilize the following requirements:

1st character	S for statement or C for schedule
2 nd through 5th characters	statement or schedule name (again with no dashes, parentheses, or periods) followed by an underscore to separate the statement or schedule name from the page numbers -- See Appendix A for abbreviations for statement and schedule names applicable to the gas program. The gas convention may be used by the other programs.
6th through 8th characters (Optional)	page or part number (i.e., _01) -- if the pages or parts exceed 99, eliminate the underscore and use all three spaces for values greater than 99. Enter values in these spaces to subdivide statements or schedules into separate files, if necessary.
Extension	Enter a three character extension to denote the type of filing as noted above.

10. It is occasionally necessary to refile all or a portion of a case in a docket. This type of refile occurs, for example, when a company files to update its statements in compliance

with § 154.311, to comply with a Commission order, to adjust its rates or tariffs when moving suspended rates into effect, or to correct mistakes in the original filing. The refiled document names must include a consistent increment designator to distinguish between the different files. The increment term may be a date (e.g.: May 11, 2004) or revision (e.g.: “Rev 2” or “v 2”).

11. The applicant may include material in its filing which does not fit within the definitions of the statements and schedules listed in the Commission’s regulations. In that case, the public utility must label the additional material as a statement using a letter not already in use, for example, Statement CC. The format of the file depends on the content of the additional material. If the additional material consists of tabular material, the file must be tab-delimited or spreadsheet format. If the additional material is narrative text, the file should be in native format.

2.1.2 Document Format

(a) Document Headers and Footers

12. Do not include hard-keyed headers or footers in either tab-delimited or native format data files. Native format data files may include headers or footers as part of the print definition, print options or print macros of the software.
13. Enter the following header information. Each item listed below must appear in a separate line.

ITEM	LOCATION
Docket Number, if known	Upper right hand corner
Statement or Schedule Identification	Upper right hand corner
Company Name	
Schedule Title	
Time Period the Data Covers or filing date (as appropriate)	

14. Enter the Docket Number if the filing is other than an original submission and the Commission has assigned a docket number to the case. The Statement or Schedule Identification must be consistent with the terms used in the Commission’s regulations. The Company Name must be the full legal name of the company.
15. If the statement, schedule, or workpaper contains material for which the company seeks confidential or privileged treatment, the phrase “Contains Privileged [or Confidential]

Information -- Do Not Release" must appear in the header of every page or section that contains such material.

(b) Numeric Data and Workpapers Showing Calculations

16. Data, workpapers and spreadsheet organization must meet the general requirements of these instructions but otherwise may be organized as the applicant wishes.
17. Workpapers showing required calculations should include the formulas in the filed document.
18. All spreadsheet "pages" with the same columnar headings should be saved together in a single file. However, a filing company may save individual pages in separate files at the company's election.
19. All numeric fields must adhere to the following conventions for coding data on the electronic filing:
 - A. Numeric items do not require leading zeros, unless otherwise noted. Use a single "0" to report a zero value.
 - B. Indicate negative amounts with a "-" sign preceding the first nonzero digit reported or with parentheses encompassing the number. Do not use solely color to signify negative numbers.
 - C. Avoid using parentheses to enclose a number in a text field, such as in a column heading for column identification, (1), (2), (3), etc.
 - D. Do not include units (Dth) in reporting any numeric value. Include units in the title, in a column designated for that purpose, in the row description, or column heading as demonstrated in the section entitled "Templates Applicable to Specific Statements and Schedules." It is preferable to exclude quotation marks (") when reporting data, unless they are necessary under the rules of grammar.
 - E. For data filed in a tab-delimited format, do not use commas or units (\$, Dth) when reporting any numeric value.
20. For ASCII data, whether delimited or not, the applicant must use the standard ASCII character set. There are a few symbols which are commonly available in commercial software which are not included in the standard ASCII character set. A few are listed below:

Character	Description
¢	cent

!	bullet
¶	paragraph
§	section
©	copyright
®	registered trademark
TM	trademark
½,¼	Common fractions

21. Where necessary, respondents should spell out the name of the symbol they would otherwise use.
22. When saving a file into ASCII representation, be aware that all special coding will be lost. Shading, underlining, bolding, and other formatting characteristics are lost in the transition. Prepare your files with this in mind.

(c) Text Format

23. Document files that are mainly text, such as transmittal letters and testimony, should be in native file format.
24. Exhibits to testimony should be in native file format depending on the nature of the exhibit. Use a tab-delimited or spreadsheet format if the exhibit is in tabular form. Use native format if the exhibit is mainly text.

(d) Graphics

25. If the text or spreadsheet document contains graphics, the file should be saved in native format. If saving a graphic within a text or spreadsheet document causes problems, consider making the graphic an appendix or an attachment in a separate electronic document file.

(e) Video and Animated Graphics

26. Video or animated graphic formats cannot be accepted by the Commission at this time. Attaching video or animated graphic format files will result in an error message informing the user of the incorrect attachment type and will prevent the tariff filing from being submitted to the Commission.

(f) **Audio**

27. Audio formats cannot be accepted by the Commission at this time. Attaching an audio file will result in an error message informing the user of the incorrect attachment type and will prevent the tariff filing from being submitted to the Commission.

2.2 Legibility

28. The tariff filing documentation is utilized by the Commission and the public to analyze the applicants' proposals. The Commission will enter tariff filings into its official record, eLibrary. The record will consist of two parts for every file attached to a tariff filing: (1) the file in the format as submitted by the applicants; and (2) an eLibrary generated Adobe PDF rendition of the file. The Commission's eLibrary default PDF conversion formats are standard letter-size paper, portrait orientation, and grey-scale. Each version of the eLibrary may appear different on a monitor or printed onto a page, and neither may reflect the format expectations of the applicants. Electronic spreadsheet and graphic documents will most likely not be rendered correctly by eLibrary's PDF conversion.
29. The NGA gas program tariff filings are required to include two formats: (1) the prescribed electronic format for each schedule or statement; and (2) the legible representation of each file. Applicants or other filing types are encouraged, but not required, to submit a PDF version of each attached document. This PDF version may reflect the applicants' choice of formatting for presenting on a monitor or printing. If applicants choose this option, the file name of the document should be identical with the file it duplicates, with the exception of the PDF extension. These PDF versions will become part of the documents of the tariff filing recorded in eLibrary.

3. Electric Program Specific Tariff Filing Information

3.1 *GENERAL INSTRUCTIONS*

1. The statements, schedules, workpapers, and supporting data listed in Parts 35 and 300 of the Commission's regulations must be reported electronically according to these instructions. Generally, text information should be presented in a text format and numerical information is ordered in columns and rows and required calculations of any type, in a spreadsheet format, as discussed in Chapter 2 of this manual.
2. The electronic filing requirement is not limited to a company's initial filing under Parts 35 and 300. Filings to update or amend statements, to modify statements in compliance with a Commission order, or to adjust rates or tariffs when moving to delay suspended rates from going into effect must be submitted electronically.

3.2 *Motion Filings Affecting Tariffs*

3. Part 35 provide for electric utilities to file various motions with the Commission. Some of these motions may impact the status or effective date of tariffs. Such motions include motions to delay the effective date of suspended tariffs or some prospective date, or to withdraw a proposed tariff change made pursuant to section 205 of the FPA (§ 35.17). The Commission's regulations do not require electric utilities to file any tariff as part of these motions. However, to reflect the status of the tariff sections that are the subject of the motion, the Commission requires that these motions be filed utilizing the Commission's tariff filing submission software. This procedure captures the tariff data that is the subject of the applicant's motion in a form that the Commission's tariff data base software can integrate into the tariff data base.

3.3 *Standard Parts 35 and 300 Tariff Filing Documents*

4. Each Parts 35 and 300 tariff filing requires a common set of filing requirements. These are a transmittal letter, tariff, marked tariff and draft notice.

(a) Transmittal Letter

5. Public utility and Power Authority tariff filing transmittal letters provide data that satisfies several tariff filing requirements. The transmittal letter may include the data required by § 35.13(b).

6. Individual tariff filing types often have a specific regulatory requirement as to what must be included in the statement of purpose for the tariff filing. For example, the required data for an initial rate schedule (§ 35.12) is different from that required of a rate case (§ 35.13). In some cases, these statements may be lengthy and deserve a separate document. However, a utility may satisfy these requirements by including the data in the transmittal letter file only.

(b) Tariff

7. The tariff document is created using the Commission's tariff creation software. Tariffs are a required document for a complete tariff filing.

(c) Marked Tariff

8. Section 35.10(c) requires public utilities and Power Authorities to file a marked tariff as part of required documentation for a tariff filing. Multiple marked tariff section changes may be included in a single document. Save the marked tariff in either native format or as an ASCII flat file.

(d) Draft Notice

9. Section 35.8(b) requires a draft notice that conforms with the electronic and content formats provided in the *Notice Manual*. Follow those instructions for the creation of the draft notice file to attach to the tariff filing.

4. Oil Program Specific Tariff Filing Information

4.1 GENERAL INSTRUCTIONS

1. The statements, schedules, workpapers, and supporting data listed in Parts 341, 342, 344, 346 and 348 of the Commission's regulations must be reported electronically according to these instructions. Generally, text information should be presented in a text format and numerical information is ordered in columns and rows, and required calculations of any type, in a spreadsheet format, as discussed in Chapter 3 of this manual.
2. The electronic filing requirement is not limited to a company's initial filing. Filings to update or amend statements, to modify statements in compliance with a Commission order, or to adjust rates or tariffs when moving suspended rates into effect must be submitted electronically.

4.2 Motion Filings Affecting Tariffs

3. Part 341 provide for oil pipelines file various motions with the Commission. Some of these motions may impact the status or effective date of tariffs. Such motions include motions to delay the effective date of suspended tariffs, or to withdraw a proposed tariff change made pursuant to section 8 of the Interstate Commerce Act (§ 341.13). The Commission's regulations do not require pipelines to file any tariff as part of these motions. However, to reflect the status of the tariff sections that are the subject of the motion, the Commission requires that these motions be filed utilizing the Commission's tariff filing submission software. This procedure captures the tariff data that is the subject of the applicant's motion in a form that the Commission's tariff data base software can integrate into the tariff data base.

4.3 Standard Part 341 Tariff Filing Documents

- 1 Each Part 341 tariff filing requires a common set of filing requirements. These are a transmittal letter and tariff.

(a) Transmittal Letter

- 2 Pipeline tariff filing transmittal letters provide data that satisfies several tariff filing requirements. The transmittal letter may include the data required by § 341.2(c).

(b) Tariff

- 3 The tariff document is created using the Commission's tariff creation software. Tariffs are a required document for a complete tariff filing.

(c) Marked Tariff

- 4 Section 341.3 requires pipelines to file a marked tariff as part of required documentation for a tariff filing. Multiple marked tariff section changes may be included in a single document. Save the marked tariff in either native format or as an ASCII flat file.

5. NGPA Gas Program Specific Filing Information

5.1 GENERAL INSTRUCTIONS

1. Pipeline rate filing statements, schedules, workpapers, and supporting data listed in section 284.123 of the Commission's regulations must be reported electronically according to these instructions. Generally, text information should be presented in a text format and numerical information is ordered in columns and rows and required calculations of any type, in a spreadsheet format, as discussed in Chapter 2 of this manual.
2. The electronic filing requirement is not limited to a company's initial filing under section 284.123. Filings to update, amend statements, modify or withdraw statements in compliance with a Commission order must be submitted electronically.

5.2 Standard Part 284 Filing Documents

3. Each Part 284 rate and Statement of Operating Conditions (tariff) filing requires a common set of filing requirements. These are a transmittal letter and tariff.

(a) Transmittal Letter

4. Pipelines rate filings should include a transmittal letter that provides an explanation of the filing and contact information required by Part 385 of the Commission's regulations

(b) Statement of Operating Conditions (Tariff)

5. The rate section and Statement of Operating Conditions (tariff) document is created using the Commission's tariff creation software. Tariffs are a required document for a complete tariff filing.

6. NGA Gas Program Specific Tariff Filing Information

6.1 General Information

1. The pipeline rate and tariff application's statements, schedules, workpapers, and supporting data listed in Parts 154 and 284 of the Commission's regulations must be reported electronically according to these instructions. Generally, text information should be presented in a text format and numerical information is ordered in columns and rows any calculations, that is, in a spreadsheet format, as discussed in Chapter 2 of this manual. Part 154 filings made pursuant to §§ 154.312 and 154.313 of the Commission's regulations have specific data format and file format requirements which are enumerated below in this Chapter and Appendix A. To the extent the applicant desires to attach a document that is not specifically addressed below, the applicant should follow the general instructions for data and file formatting provided in Chapter 2 of this manual. By following these instructions a company should be able to create electronic source files from which to create its electronic filing.
2. The electronic filing requirement is not limited to a company's initial filing. Filings to update statements in compliance with § 154.311, to modify statements in compliance with a Commission order, to adjust rates pursuant to § 154.303(c)(2) when moving suspended rates into effect, to amend filings, to correct filings, to withdraw and to move into effect suspended tariff sections must be submitted electronically.

6.2 Tariff Filings

3. The information required for this filing must be saved in the format of the software used to create the file, or in a "TAB" delimited format or in flat ASCII format. The appropriate format to use for each statement or schedule is listed below. The statements and schedules must be consistent with the templates specified in these instructions under Appendix A, "Templates Applicable to Specific Statements and Schedules." If no template is provided, the spreadsheet organization must meet the general requirements of these instructions but otherwise may be organized as the pipeline wishes.
4. The pipeline may include material in its filing which does not fit within the definitions of the statements and schedules listed below, for example requests for disposition of the costs of stranded facilities. In that case, the pipeline must label the additional material as a statement using a letter not already in use, for example, Statement R. The format of the file depends on the content of the additional material. If the additional material consists of tabular material, the file must be in spreadsheet or tab-delimited format. If the additional material is narrative text, the file should be in native or ASCII flat file format.

5. If a statement or schedule does not apply, a pipeline may include a narrative so stating. The narrative may be included in native or ASCII flat file format. The narrative may be included in the transmittal letter. However, a separate file may be attached. Use the file name otherwise applicable to the statement or schedule being omitted.
6. If a table of contents for the entire filing is included, provide it in a file named Contents. This file may be in native or ASCII flat file format.

6.2.1 Standard Part 154 Tariff Filing Documents

7. Each Part 154 tariff filing requires a common set of filing requirements. These are a transmittal letter, tariff, marked tariff and draft notice.

(a) Transmittal Letter

8. Pipeline tariff filing transmittal letters provide data that satisfies several tariff filing requirements. The transmittal letter may include the data required by § 154.7(a) and (b).
9. Individual tariff filing types often have a specific regulatory requirement as to what must be included in the statement of purpose for the tariff filing. For example, the required data to be included in the statement of purpose to initiate a new rate schedule (§ 154.202(a)(1)(i)-(iv)) is different from that required of a compliance filing (§ 154.203(a)(1)). In some cases, these statements may be lengthy and deserve a separate document. However, a pipeline may satisfy these requirements by including the data in the transmittal letter file only.

(b) Tariff

10. The tariff document is created using the Commission's tariff creation software. Tariffs are a required document for a complete tariff filing.

(c) Marked Tariff

11. Section 154.201(a) requires pipelines to file a marked tariff as part of required documentation for a tariff filing. Multiple marked tariff section changes may be included in a single document. Save the marked tariff in either native format or as an ASCII flat file.

(d) Draft Notice

12. Section 154.209 requires a draft notice that conforms with the electronic and content formats provided in the *Notice Manual*. Follow those instructions for the creation of the draft notice file to attach to the tariff filing.

6.2.2 Part 154 Document Format Requirements**(a) Standard Tariff Filing Document Format Requirements**

13. Part 154, subparts A and B require each tariff filing to contain a minimum set of documents. The following instructions apply to these standard documents.

Document Name	Format of File
Transmittal Letter	Native format or ASCII flat file
Tariff	Format as created by the Commission's tariff creation software
Marked Tariff	Native format or ASCII flat file
Notice	Native format consistent with the instructions provided in the <i>Notice Manual</i> posted on the Commission's website, www.ferc.gov .

(b) § 154.301: Requirements for general rate case filing

14. The following filing formats for the statements and schedules apply to any filing made pursuant to Part 154, subpart D of the Commission's regulations. Further, if the Commission directs pipelines to file statements and schedules in compliance with Part 154, the following instructions apply.

	Statement Name	Format of File
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	Statement Name	Format of File
Statement A,	Cost of Service Summary	Spreadsheet or Tab-delimited ASCII file
Statement B,	Rate Base and Return Summary	Spreadsheet or Tab-delimited ASCII file
Schedule B-1,	Accumulated Deferred Income Taxes	Spreadsheet or Tab-delimited ASCII file
Schedule B-2,	Regulatory Asset and Liability	Spreadsheet or Tab-delimited ASCII file
Statement C,	Cost of Plant Summary	Spreadsheet or Tab-delimited ASCII file
Schedule C-1,	End of Base and Test Period Plant Functionalized	Spreadsheet or Tab-delimited ASCII file
Schedule C-2,	Work Orders	Spreadsheet or Tab-delimited ASCII file
Schedule C-3,	Storage Data	Spreadsheet or Tab-delimited ASCII file
Schedule C-4,	Methods and Procedures for Capitalizing AFUDC	Native format, ASCII flat file or Tab-delimited file
Schedule C-5,	Gas Plant in Service not used for Gas Service	Spreadsheet or Tab-delimited ASCII file
Statement D,	Accumulated Provisions for Depreciation, Depletion, and Amortization	Spreadsheet or Tab-delimited ASCII file
Schedule D-1,	Depreciation Reserve Book Balance Workpaper	Spreadsheet or Tab-delimited ASCII file
Schedule D-2,	Methods and Procedures for Depreciating, Depleting, and Amortizing Plant	Native format, ASCII flat file or Tab-delimited file
Statement E,	Working Capital	Spreadsheet or Tab-delimited ASCII file
Schedule E-1,	Computation of Cash Working Capital Adjusting Rate Base	Spreadsheet or Tab-delimited ASCII file

	Statement Name	Format of File
Schedule E-2,	Materials, Supplies, and Prepayments	Spreadsheet or Tab-delimited ASCII file
Schedule E-3,	Storage Inputs, Outputs, and Balances	Spreadsheet or Tab-delimited ASCII file
Statement F-1,	Rate of Return Claimed	Native format, ASCII flat file or Tab-delimited file
Statement F-2,	Capitalization and Rate of Return	Spreadsheet or ab-delimited ASCII file
Statement F-3,	Debt Capital	Spreadsheet or Tab-delimited ASCII file
Statement F-4,	Preferred Stock Capital	Spreadsheet or Tab-delimited ASCII file
Statement G,	Revenues, Credits, and Billing Determinants Summary (filed with initial filing)	Spreadsheet or Tab-delimited ASCII file
Schedule G-1,	Base Period Revenues	Spreadsheet or Tab-delimited ASCII file
Schedule G-2,	Adjustment Period Revenues	Spreadsheet or Tab-delimited ASCII file
Schedule G-3,	Adjustments to Base Period Actual Billing Determinants	Spreadsheet or Tab-delimited ASCII file
Schedule G-4,	At-Risk Revenue	Spreadsheet or Tab-delimited ASCII file
Schedule G-5,	Other Revenues (Accounts 490-495)	Spreadsheet or Tab-delimited ASCII file
Schedule G-6,	Miscellaneous Revenues (Penalties, Cash-outs, and Exit Fees)	Spreadsheet or Tab-delimited ASCII file

15. Schedules G-1 through G-6 are filed 15 days subsequent to the initial filing. This compliance filing only requires a transmittal letter in addition to the Schedules G-1 through G-6.

	Statement Name	Format of File
Statement H-1,	Operation and Maintenance Expense	Spreadsheet or Tab-delimited ASCII file
Schedule H-1(1),		
Schedule H-1(1)(a),	Labor Costs	Spreadsheet or Tab-delimited ASCII file
Schedule H-1(1)(b),	Materials and Other Charges	Spreadsheet or Tab-delimited ASCII file
Schedule H-1(1)(c),	Quantities Associated with Accounts 810, 811, and 812	Spreadsheet or Tab-delimited ASCII file
Schedule H-1(2),		
Schedule H-1(2)(a),	Accounts 806, 808.1, 808.2, 809.1, 809.2, 813, 823, and Other Accounts Recording Fuel Use or Losses	Spreadsheet or Tab-delimited ASCII file
Schedule H-1(2)(b),	Accounts 913 and 930.1, Advertising Expenses	Spreadsheet or Tab-delimited ASCII file
Schedule H-1(2)(c),	Account 921, Office Supplies and Expenses	Spreadsheet or Tab-delimited ASCII file
Schedule H-1(2)(d),	Account 922, Administrative Expenses Transferred – Credit	Spreadsheet or Tab-delimited ASCII file
Schedule H-1(2)(e),	Account 923, Outside Services Employed	Spreadsheet or Tab-delimited ASCII file
Schedule H-1(2)(f),	Account 926, Employee Pensions and Benefits	Spreadsheet or Tab-delimited ASCII file
Schedule H-1(2)(g),	Account 928, Regulatory Commission Expenses	Spreadsheet or Tab-delimited ASCII file
Schedule H-1(2)(h),	Account 929, Duplicate Charges	Spreadsheet or Tab-delimited ASCII file
Schedule H-1(2)(i),	Account 930.2, Miscellaneous General Expenses	Spreadsheet or Tab-delimited ASCII file
Schedule H-1(2)(j),	Intercompany and Interdepartmental	Spreadsheet or Tab-

	Statement Name	Format of File
	Transactions	delimited ASCII file
Schedule H-1(2)(k),	Lease Payments	Spreadsheet or Tab-delimited ASCII file
Statement H-2,	Depreciation, Depletion, Amortization, and Negative Salvage Expenses	Spreadsheet or Tab-delimited ASCII file
Schedule H-2(1),	Depreciable Plant Reconciliation	Spreadsheet or Tab-delimited ASCII file
Statement H-3,	Income Taxes	Spreadsheet or Tab-delimited ASCII file
Schedule H-3(1),	State Income Taxes	Native Application Format
Schedule H-3(2),	Reconciliation between Book and Tax Depreciable Plant	Spreadsheet or Tab-delimited ASCII file
Statement H-4,	Other Taxes	Spreadsheet or Tab-delimited ASCII file
Schedule H-4,	Tax Adjustments	Spreadsheet or Tab-delimited ASCII file
Statement I		
Schedule I-1,	Functionalization of Cost of Service	Native Application Format
Schedule I-1(a),	Cost of Service by Function of Facility	Native Application Format
Schedule I-1(b),	Incremental and Non-Incremental Facilities	Native Application Format
Schedule I-1(c),	Costs Separated by Zone	Native Application Format
Schedule I-1(d),	Allocation Method of Common and Joint Costs	Native Application Format
Schedule I-2,	Classification of Cost of Service	Native Application Format

	Statement Name	Format of File
Schedule I-3,	Allocation of Cost of Service	Native Application Format
Schedule I-4,	Transmission and Compression of Gas by Others - Account 858	Native Application Format
Schedule I-5,	Gas Balance	Native Application Format
Statement J,	Comparison and Reconciliation of Estimated Operating Revenues with Cost of Service	Native Application Format
Schedule J-1,	Summary of Billing Determinants	Native Application Format
Schedule J-2,	Derivation of Rates	Native Application Format
Statement L,	Balance Sheet	Native format, ASCII flat file or Tab-delimited file
Statement M,	Income Statement	Native format, ASCII flat file or Tab-delimited file
Statement O,	Description of Company Operations	Native format, ASCII flat file or Tab-delimited file
Statement P,	Explanatory Text and Prepared Testimony	Native format, ASCII flat file or Tab-delimited file

16. Exhibits to testimony should be in native format, ASCII flat file or Tab-delimited file format depending on the nature of the exhibit. Use a spreadsheet or tab-delimited format if the exhibit is in tabular form. Use native format or ASCII if the exhibit is mainly text.
17. Schedules I-4 and I-5 are filed in native application format. However, if there are no links to Schedules I-4 or I-5 from other statements or schedules, then the filing company may file these schedules as tab-delimited files at the filing company's discretion.
18. Each statement or schedule may be individually filed. A schedule's individual requirements (e.g.: Schedule I-1, or all of Schedule I) may be consolidated into a single document. Linking across documents should be avoided. Use spreadsheet options such as tabs or sheets to consolidate links within a single document.

(c) Minor Section 4 Rate Case Filings

19. In addition to the standard documents required of all tariff filings, the following filing formats apply to the statements and schedules named in § 154.313 applicable to minor rate case filings:

	Statement Name	Format of File
Schedule A,	Overall Cost of Service by Function	Spreadsheet or Tab-delimited ASCII file
Schedule B,	Overall Rate Base and Return	Spreadsheet or Tab-delimited ASCII file
Schedule B-1,	Accumulated Deferred Income Taxes	Spreadsheet or Tab-delimited ASCII file
Schedule B-2,	Regulatory Asset and Liability	Spreadsheet or Tab-delimited ASCII file
Schedule C,	Cost of Plant by Function	Spreadsheet or Tab-delimited ASCII file
Schedule D,	Accumulated Provisions for Depreciation, Depletion, Amortization, and Abandonment	Spreadsheet or Tab-delimited ASCII file
Schedule E,	Working Capital	Spreadsheet or Tab-delimited ASCII file
Schedule F,	Rate of Return	Spreadsheet or Tab-delimited ASCII file
Schedule G,	Revenues and Billing Determinants	Spreadsheet or Tab-delimited ASCII file
Schedule G-1,	Adjustment Period Revenues	Spreadsheet or Tab-delimited ASCII file
Schedule H,	Operation and Maintenance Expenses	Spreadsheet or Tab-delimited ASCII file
Schedule H-1	Workpapers for Expense Accounts	Spreadsheet or Tab-delimited ASCII file
Schedule H-2	Depreciation, Depletion, Amortization, and Negative Salvage Expenses	Spreadsheet or Tab-delimited ASCII file

	Statement Name	Format of File
Schedule H-3,	Income Tax Allowances Computed on the Basis of the Rate of Return Claimed	Spreadsheet or Tab-delimited ASCII file
Schedule H-3 (1),	Reconciliation between Book and Tax Depreciable Plant	Spreadsheet or Tab-delimited ASCII file
Schedule H-4,	Other Taxes	Spreadsheet or Tab-delimited ASCII file

(d) **Requirements for Other Tariff Filing Types**

20. Part 154 provides for many different tariff filing types. These types include amendments to pending tariff filings, compliance filings, various tracker filings, “motion” filings with tariffs, and others. Each of these tariff filings are required to have the standard set of documents with data as required by the various regulations that specifically address the type of filings. Pipelines should follow the general data and file format instructions applicable to the standard documents as described in sections 5.2.1 and 5.2.2(a). To the extent the required data restates data already submitted, pipelines should use the same data and file format as it was first filed (an exception would be to upgrade the usability of the document, for example, refiling a TAB-delimited file as a spreadsheet file). All compliance filings that require the filing of data in formats required for schedules and statements listed at §§ 154.312 and 154.313 must follow the instructions in this chapter and related appendix.

6.3 SPECIFIC INSTRUCTIONS FOR STATEMENTS AND SCHEDULES

21. The following instructions refer to the statements and schedules named in §§ 154.312 and 154.313. In the event there is a discrepancy in the descriptions of the data required in the instructions below and the regulations, the regulation’s requirements apply.
22. The statements required by §§ 154.312 and .313 must show all costs (investment, operation, maintenance, depreciation, and taxes) that have been allocated to the natural gas operations involved in the subject rate change and are associated with joint facilities. The methods used in making such allocations must be provided.

23. If the company maintains records of costs by zone, and proposes a zone rate methodology based on those costs, the statements and schedules in § 154.312 must reflect costs detailed by zone.
24. A company may choose to reflect the costs for joint facilities and zones and all allocations in Statement I. If a company makes the choice to reflect these costs in Statement I, all costs must be presented in the schedules in Statement I to enable reconciliation with the other statements in the filing.

6.3.1 Composition Schedules for Major General Rate Cases

STATEMENT A. COST-OF-SERVICE SUMMARY.

Summarize the overall gas utility cost-of-service: operation and maintenance expenses, depreciation, taxes, credits to cost-of-service, and return as developed in other statements and schedules.

STATEMENT B. RATE BASE AND RETURN SUMMARY.

Summarize the overall gas utility rate base shown in Statements C, D, E, and Schedules B-1 and B-2. Show the application of the claimed rate of return to the overall rate base.

SCHEDULE B-1. ACCUMULATED DEFERRED INCOME TAXES (Account Nos. 190, 282, and 283)

Show monthly book balances of accumulated deferred income taxes, by account and by month, for each of the 12 months during the base period. In adjoining columns, show adjustment period additions and reductions and the total adjusted balance. Separately identify the individual components and the amounts in these accounts that the company seeks to include in its rate base.

SCHEDULE B-2. REGULATORY ASSET AND LIABILITY.

If the pipeline seeks recovery of such balances in rate base, show monthly book balances of regulatory assets (FERC Account 182.3) and liabilities (FERC Account 254) for each of the 12 months during the base period. In adjoining columns, show additions and reductions for the adjustment period balance and the total adjusted balance. Separately identify the individual components and the amounts in these accounts that the company seeks to include in its rate base. Identify any specific Commission authority that required the establishment of these amounts.

STATEMENT C. COST OF PLANT SUMMARY.

Show the amounts of gas utility plant classified by Accounts 101, 102, 103, 104, 105, 106, 107, 117.1, and 117.2 as of the beginning of the 12 months of actual experience, the book additions and reductions (in separate columns) during the 12 months, and the book balances

at the end of the 12-month period. In adjoining columns, show the claimed adjustments, if any, to the book balances and the total cost of plant to be included in rate base. Explain all adjustments in Schedules C-1, C-2, C-3, C-4, and C-5.

SCHEDULE C-1. END OF BASE AND TEST PERIOD PLANT FUNCTIONALIZED.

Demonstrate the ending base and test period balances for Plant in Service, in columnar form, by detailed plant account with subtotals by functional classifications, e.g., Intangible Plant, Natural Gas Production and Gathering Plant, Products Extraction Plant, Storage Plant, Transmission Plant, and General Plant. Show plant by zones, to the extent required by § 154.310, and for each expansion, to the extent required by § 154.309. Separately identify those facilities and associated costs claimed for the test period that require certificate authority but such authority has not been obtained at the time of filing. Give the docket number of the certificate proceeding.

SCHEDULE C-2. WORK ORDERS.

Show, for Accounts 106 and 107, a list of work orders claimed in the rate base. In adjacent columns, give the work order number, docket number, description, amount of each work order, and the amounts of each type of undistributed construction overhead. Work orders amounting to \$500,000 or less may be grouped by category of items.

SCHEDULE C-3. STORAGE DATA.

A cross-reference to updated information in the company's FERC Form No. 2 may be substituted for this schedule. Give details of each storage project owned and storage projects under contract to the company, showing cost by major functions. Show base and system gas storage quantities and associated costs by account and subaccount for the 12 months of actual experience with monthly inputs and outputs to system gas. Show separately any proposed adjustments and provide the adjusted totals by account and subaccount. State the method used for accounting for system gas recorded in Account No. 117.2.

SCHEDULE C-4. METHODS AND PROCEDURES FOR CAPITALIZING ALLOWANCE FOR FUND USED DURING CONSTRUCTION (AFUDC).

This schedule is part of the workpapers. State the methods and procedures followed in capitalizing the allowance for funds used during construction and other construction overheads. This schedule must be provided only in situations when the pipeline has changed any of its procedures since the last filed FERC Form Nos. 2 or 2-A.

SCHEDULE C-5. GAS PLANT IN SERVICE NOT USED FOR GAS SERVICE.

This schedule is part of the workpapers. Set forth, by account, the cost of Plant in Service carried on the company's books as gas utility plant which was not being used in rendering gas service. Describe the plant. This schedule must be provided only if there is a significant

change of \$500,000 or more since the end of the year reported in the company's last FERC Form Nos. 2 or 2-A.

STATEMENT D. ACCUMULATED PROVISIONS FOR DEPRECIATION, DEPLETION, AND AMORTIZATION.

Show the accumulated provisions for depreciation, depletion, amortization, and abandonment (Account 108, detailed by functional plant classification, and Account 111), as of the beginning of the 12 months of actual experience, the book additions and reductions during the 12 months, and the balances at the end of the 12-month period. In adjoining columns, show adjustments to these ending book balances and the total adjusted balances. All adjustments must be explained in the supporting material. For each functional plant classification, show depreciation reserve associated with offshore and onshore plant separately. Schedules D-1, D-2, and any additional material must be submitted as part of Statement D.

SCHEDULE D-1. DEPRECIATION RESERVE BOOK BALANCE WORKPAPER.

This schedule is part of the workpapers. Show the depreciation reserve book balance applicable to that portion of the depreciation rate not yet approved by the Commission, the depreciation rates, the docket number of the order approving such rate, and an explanation of any difference.

SCHEDULE D-2. METHODS AND PROCEDURES FOR DEPRECIATING, DEPLETING AND AMORTIZING PLANT.

This schedule is part of the workpapers. Give a description of the methods and procedures used in depreciating, depleting, and amortizing plant and in recording abandonments. This schedule must be filed only if a policy change has been made effective since the period covered by the last annual report on FERC Form Nos. 2 or 2-A.

STATEMENT E. WORKING CAPITAL.

Show the components of working capital in sufficient detail to explain how the amount of each component was computed. Components of working capital, other than cash working capital, may include an allowance for the average of 13 monthly balances of materials and supplies and prepayments actually expended and gas for resale. To the extent the applicant files to adjust the average of any 13 monthly balances, workpapers must be submitted that support the adjustment(s). Show the computations, cross-references, and sources from which the data used in computing claimed working capital are derived. Schedules E-1, E-2, E-3, and other material must be submitted as part of Statement E.

SCHEDULE E-1. COMPUTATION OF CASH WORKING CAPITAL ADJUSTING RATE BASE.

Show the computation of cash working capital claimed as an adjustment to the gas company's rate base. Any adjustment to rate base requested must be based on a fully-developed and reliable lead-lag study. The components of the lead-lag study must include

actual total company revenues, purchased gas costs, storage expense, transportation and compression of gas by others, salaries and wages, administrative and general expenses, income taxes payable, taxes other than income taxes, and any other operating and maintenance expenses for the base period. Cash working capital allowances in the form of additions to rate base may not exceed one-eighth of the annual operating expenses, as adjusted, net of non-cash items.

Include as part of this schedule a summary schedule showing the components of the lead-lag study, the net lead or lag working capital factor and the resulting cash working capital amounts by component and in total. Workpapers supporting the calculation of the working capital factors for each component must be included. Provide a separate schedule demonstrating that the claimed allowance does not exceed one-eighth of annual operating expenses, net of non-cash items.

SCHEDULE E-2. MATERIALS, SUPPLIES, AND PREPAYMENTS.

Set forth 13 monthly balances for materials and supplies inventory and prepayments in separate columns and in such detail as to disclose, either by subaccounts regularly maintained on the books or by analysis of the principal items included in the main account, the nature of such charges. Show the average balance and any adjustments to the average balance, and explain all adjustments.

SCHEDULE E-3. STORAGE INPUTS, OUTPUTS, AND BALANCES.

For FERC Accounts 117.3, 164.1, 164.2 and 164.3, show the quantities and the respective costs of natural gas stored, by storage field and in total, at the beginning of the test period, the input, output and balance remaining in Dth and associated unit and total costs by month for 13 months and the average balance. The method of pricing input, output and balance, and the claimed adjustments shall be disclosed and clearly and fully explained. Pipelines using the inventory method for system gas should not include any system gas inventory balances in this schedule.

STATEMENT F-1. RATE OF RETURN CLAIMED.

Show the percentage rate of return claimed and explain the general reasons therefore.

STATEMENT F-2. CAPITALIZATION AND RATE OF RETURN.

Show:

- (1) the capitalization, capital structure, cost of debt capital, preferred stock capital, and the claimed return on stockholders' equity;
- (2) the weighted cost of each capital class based on the capital structure; and,
- (3) the overall rate of return claimed.

STATEMENT F-3. DEBT CAPITAL.

Show the weighted average cost of debt capital based upon the following data for each class and series of long-term debt outstanding according to the balance sheet, as of the end of the 12-month base period of actual experience and as of the end of the 9-month test period.

- (1) Title.
- (2) Date of issuance and date of maturity.
- (3) Interest rate.
- (4) Principal amount of issue: Gross proceeds; Underwriters' discount or commission: Amount; Percent gross proceeds; Issuance expense: Amount; Percent gross proceeds; Net proceeds; Net proceeds per unit.
- (5) Cost of money: Yield to maturity based on the interest rate and net proceeds per unit outstanding determined by reference to any generally accepted table of bond yields. The yield to maturity is to be expressed as a nominal annual interest rate. For example, for bonds having semiannual payments, the yield to maturity is twice the semiannual rate.
- (6) If the issue is owned by an affiliate, state the name and relationship of the owner.
- (7) If the filing company has acquired, at a discount or premium, some part of its outstanding debt which could be used in meeting sinking fund requirements, or for other reasons, separately show the following: the annual amortization of the discount or premium for each series of debt from the date of reacquisition over the remaining life of the debt being retired; and, the total discount and premium, as a result of such amortization, applicable to the test period.

STATEMENT F-4. PREFERRED STOCK CAPITAL.

Show the weighted average cost of preferred stock capital based upon the following data for each class and series of preferred stock outstanding according to the balance sheet, as of the end of the 12-month base period of actual experience and as of the end of the nine-month test period.

- (1) Title.
- (2) Date of issuance.
- (3) If callable, call price.
- (4) If convertible, terms of conversion.
- (5) Dividend rate.

- (6) Par or stated amount of issue: Gross proceeds; Underwriters' discount or commission: Amount; Percent gross proceeds; Issuance expenses: Amount; Percent gross proceeds; Net proceeds; Net proceeds per unit.
- (7) Cost of money: Annual dividend rate divided by net proceeds per unit.
- (8) State whether the issue was offered to stockholders through subscription rights or to the public.
- (9) If the issue is owned by an affiliate, state the name and relationship of the owner.

STATEMENT G. REVENUES, CREDITS, AND BILLING DETERMINANTS.

Show in summary format the information requested below on revenues, credits and billing determinants for the base period and as adjusted. Explain the basis for each adjustment. The level of billing determinants should not be adjusted for discounting.

- (i) Revenues. Provide the total revenues, from jurisdictional and non-jurisdictional services, classified in accordance with the Commission's Uniform System of Accounts for the base period and as adjusted. Separate operating revenues by major rate component (e.g., reservation charges, demand charges, usage charges, commodity charges, injection charges, withdrawal charges, etc.) from revenues received from penalties, surcharges or other sources (e.g., ACA, GRI, transition costs). Show revenues by rate schedule and by receipt and delivery rate zones, if applicable. Show separately the revenues for firm services under contracts with a primary term of less than one year. For services provided through released capacity, identify total revenues by rate schedule and by receipt and delivery rate zones, if applicable.
- (ii) Credits. Show the principal components comprising each of the various items which are reflected as credits to the cost-of-service in preparing Statement A, Overall Cost-of-service for the base period and as adjusted. Any transition cost component of interruptible transportation revenue must not be treated as operating revenues as defined above.
- (iii) Billing Determinants. Show total reservation and usage billing determinants for the base period and as adjusted, by rate schedule by receipt and delivery rate zones, if applicable. Show separately the billing determinants for firm services under contracts with a primary term of less than one year. For services provided through released capacity, identify billing determinants by rate schedule and by receipt and delivery rate zones, if applicable.

NOTE: Schedules G-1 through G-6 must be filed at the Commission and served on all state commissions having jurisdiction over the affected customers within fifteen days after the rate case is filed. Schedules G-1 through G-6 must also be served on parties that request such service within 15 days of the filing of the rate case.

SCHEDULE G-1. BASE PERIOD REVENUES.

For the base period:

- (1) Show total actual revenues and billing determinants by month by customer name, by rate schedule, by receipt and delivery zone, if applicable, by major rate component (e.g., reservation charges) and totals.
- (2) Billing determinants must not be adjusted for discounting.
- (3) Provide actual throughput (i.e., usage or commodity quantities, unadjusted for discounting) and actual contract demand levels (unadjusted for discounting). Provide this information separately for firm service under contracts with a primary term of less than one year.
- (4) Separate operating revenues from revenues received from surcharges or other sources (e.g., ACA, GRI, transition costs). Identify customers who are affiliates.
- (5) Identify rate schedules under which costs are allocated and rate schedules under which revenues are credited for the base period with cross-references to the other filed statements and schedules.

SCHEDULE G-2. ADJUSTMENT PERIOD REVENUES.

A:

- (1) Show revenues and billing determinants by month, by customer name, by rate schedule, by receipt and delivery zone, if applicable, by major rate component (e.g., reservation charges) and totals for the base period adjusted for known and measurable changes which are expected to occur within the adjustment period computed under the rates expected to be charged.
- (2) Billing determinants must not be adjusted for discounting.
- (3) Provide projected throughput (i.e., usage or commodity quantities, unadjusted for discounting) and projected contract demand levels (unadjusted for discounting). Provide this information separately for firm service under contracts with a primary term of less than one year.
- (4) Separate operating revenues from revenues received from surcharges or other sources (e.g., ACA, GRI, transition costs).
- (5) Identify customers who are affiliates.
- (6) Identify rate schedules under which costs are allocated and rate schedules under which revenues are credited for the adjustment period with cross-references to the other filed statements and schedules.

B: Provide a reconciliation of the base period revenues and billing determinants and the revenues and billing determinants for the base period as adjusted.

SCHEDULE G-3. ADJUSTMENTS TO BASE PERIOD ACTUAL BILLING DETERMINANTS.

Specify, quantify, and justify each proposed adjustment (capacity release, plant closure, contract termination, etc.) to base period actual billing determinants, and provide a detailed explanation for each factor contributing to the adjustment. Include references to any certificate docket authorizing changes. Submit workpapers with all formulae.

SCHEDULE G-4. AT-RISK REVENUE.

For each instance where there is a separate cost-of-service associated with facilities for which the applicant is "at risk:"

- (1) Show the base period and adjustment period revenue by customer or customer code, by rate schedule, by receipt and delivery zone, if applicable, and as 12-month totals.
- (2) Provide this information by month unless otherwise agreed to by interested parties and if monthly reporting is consistent with past practice of the pipeline. However, if seasonal services are involved, or if billing determinants vary from month to month, the information must be provided monthly.
- (3) Provide projected throughput (i.e., usage or commodity quantities, unadjusted for discounting) and projected contract demand levels (unadjusted for discounting).

SCHEDULE G-5. OTHER REVENUES.

- (A) Describe and quantify, by month, the types of revenue included in Account Nos. 490-495 for the base and test periods. Show revenues applicable to the sale of products. Show the principal components comprising each of the various items which are reflected as credits to the cost-of-service in Statement A.
- (B) To the extent the credits to the cost-of-service reflected in Statement A differ from the amounts shown on Schedule G-5:
 - (i) compare and reconcile the two statements.
 - (ii) Quantify and explain each proposed adjustment to base period actuals. For Account No. 490, show the name and location of each product extraction plant processing gas for the applicant, and the inlet and outlet monthly dth of the pipeline's gas at each plant.
 - (iii) Show the revenues received by the applicant by product by month for each extraction plant for the base period and proposed for the test period.
- (C) Separately state each item and revenue received for the transportation of liquids, liquefiable hydrocarbon, or nonhydrocarbon constituents owned by shippers. For

both the base and test periods, indicate by shipper contract: the quantity transported and the revenues received.

- (D) Separately state the revenues received from the release by the pipeline of transportation and compression capacity it holds on other pipeline systems. The revenues must equal the revenues reflected on Schedule I-4(iv).

SCHEDULE G-6. MISCELLANEOUS REVENUES.

Separately state by month and in total the base and adjustment period revenues and the associated quantities received as penalties from jurisdictional customers; the revenues received from cash outs and other imbalance adjustments; and, the revenues received from exit fees.

STATEMENT H-1. OPERATION AND MAINTENANCE EXPENSES.

Show the gas operation and maintenance expenses according to each applicable account of the Commission's Uniform System of Accounts for Natural Gas Companies. Show the expenses under columnar headings, with subtotals for each functional classification, as follows: Operation and maintenance expense by months, as booked, for the 12 months of actual experience, and the 12-month total; adjustments, if any, to expenses as booked; and, total adjusted operation and maintenance expenses. Provide a detailed narrative explanation of, and the basis and supporting workpapers for, each adjustment. The following schedules and additional material must be submitted as part of Statement H-1:

- (1) Schedule H-1 (1) Expenses in Accounts 810, 811, and 812.

This schedule is part of the workpapers. Show the labor costs, materials, and other charges (excluding purchased gas costs) and expenses associated with Accounts 810, 811, and 812 recorded in each gas operation and maintenance expenses account of the Uniform System of Accounts. Show these expenses, under the columnar headings, with subtotals for each functional classification, as follows: operation and maintenance expenses by month, as booked, for the 12 months of actual experience, and the 12 month total; adjustments, if any, to expenses as booked; and total adjusted operation and maintenance expenses. Disclose and explain all accruals on the books at the end of the base period or other normalizing accounting entries for internal purposes reflected in the monthly expenses presented per book. Explain any amounts not currently payable, except depreciation charged through clearing accounts, included in operation and maintenance expenses.

- (2) Schedule H-1 (1)(a). Labor Costs.
- (3) Schedule H-1 (1)(b). Materials and Other Charges (Excluding Purchased Gas Costs and items shown in Schedule H-1 (1)(c)).
- (4) Schedule H-1 (1)(c). Quantities Applicable to Accounts Nos. 810, 811, and 812. Show the quantities for each of the contra-accounts for both base and test periods.

Schedule H-1 (2).

This schedule is part of the workpapers. In each of the following schedules show, for the 12 months of actual experience and claimed adjustments: a classification of principal charges, credits and volumes; particulars of supporting computations and accounting bases; a description of services and related dollar amounts for which liability is incurred or accrued; and, the name of the firm or individual rendering such services. Expenses reported in Schedules H-1 (2)(a) through H-1 (2)(k) of \$100,000 or less per type of service may be grouped.

- (1) Schedule H-1 (2)(a). Accounts 806, 808.1, 808.2, 809.1, 809.2, 813, 823, and any other account used to record fuel use or gas losses. Provide details of each type of expense.
- (2) Schedule H-1 (2)(b). Accounts 913 and 930.1. Advertising Expenses. Disclose cost of principal types of advertising such as TV, newspaper, etc., by type and by account.
- (3) Schedule H-1 (2)(c). Account 921. Office Supplies and Expenses.
- (4) Schedule H-1 (2)(d). Account 922. Administrative Expenses Transferred Credit.
- (5) Schedule H-1 (2)(e). Account 923. Outside Services Employed.
- (6) Schedule H-1 (2)(f). Account 926. Employee Pensions and Benefits.
- (7) Schedule H-1 (2)(g). Account 928. Regulatory Commission Expenses.
- (8) Schedule H-1 (2)(h). Account 929. Duplicate Charges. Credit.
- (9) Schedule H-1 (2)(i). Account 930.2. Miscellaneous General Expenses.
- (10) Schedule H-1 (2)(j). Intercompany and Interdepartmental Transactions. Provide a complete disclosure of all corporate overhead costs allocated to the company. If the expense accounts contain charges or credits to and from associated or affiliated companies or nonutility departments of the company, submit a schedule, or schedules, as to each associated or affiliated company or nonutility department showing:
 - (i) The amount of the charges, or credits, during each month and in total for the base period and the adjustment period.
 - (ii) The FERC Account Number charged (or credited).
 - (iii) Descriptions of the specific services performed for, or by, the associated/affiliated company or nonutility department.

- (iv) The bases used in determining the amounts of the charges (credits). Explain and demonstrate the derivation of the allocation bases with underlying calculations used to allocate costs among affiliated companies, and identify (by account number) all costs paid to, or received from affiliated companies which are included in a pipeline's cost-of-service for both the base and test periods.
- (11) Schedule H-1 (2)(k). Show all lease payments applicable to gas operation contained in the operation and maintenance accounts, by accounts. Leases of \$500,000 or less may be grouped by type of lease.

STATEMENT H-2. DEPRECIATION, DEPLETION, AMORTIZATION AND NEGATIVE SALVAGE EXPENSES.

Show, separately, the gas plant depreciation, depletion, amortization, and negative salvage expenses by functional classifications. For each functional plant classification, show depreciation associated with offshore and onshore plant separately. Show, in separate columns: expenses for the 12 months of actual experience; adjustments, if any, to such expense; and, the total adjusted expense claimed. Explain the bases, methods, essential computations, and derivation of unit rates for the calculation of depreciation, depletion, and amortization expense for the 12 months of actual experience and for the adjustments. The amounts of depreciable plant must be shown by the functions specified in paragraph C of Account 108, Accumulated Provisions for Depreciation of Gas Utility Plant, and Account 111, Accumulated Provision for Amortization and Depletion of Gas Utility Plant, of the Commission's Uniform System of Accounts for Natural Gas Companies, and, if available, for each detailed plant account (300 Series) together with the rates used in computing such expenses. Explain any deviation from the rates determined to be just and reasonable by the Commission. Show the rate or rates previously used together with supporting data for the new rate or rates used for this filing. Schedule H-2 (1) and additional material must be submitted as a part of Statement H-2.

SCHEDULE H-2 (1). DEPRECIABLE PLANT.

Reconcile the depreciable plant shown in Statement H-2 with the aggregate investment in gas plant shown in Statement C, and the expense charged to other than prescribed depreciation, depletion, amortization, and negative salvage expense accounts. Identify the amounts of plant costs and associated plant accounts used as the bases for depreciation expense charged to clearing accounts. For each functional plant classification, show depreciable plant associated with offshore and onshore plant separately.

STATEMENT H-3. INCOME TAXES.

Show the computation of allowances for Federal and State income taxes for the test period based on the claimed return applied to the overall gas utility rate base. To indicate the accounting classification applicable to the amount claimed, the computation of the Federal income tax allowance must show, separately, the amounts designated as current tax and deferred tax. Schedules H-3 (1) and H-3 (2) and additional material must be submitted as a part of Statement H-3.

SCHEDULE H-3 (1). STATE INCOME TAXES.

This schedule is part of the workpapers. Show the calculation of the income tax paid each State in the current and/or previous year covered by the test period.

SCHEDULE H-3 (2). RECONCILIATION BETWEEN BOOK AND TAX DEPRECIABLE PLANT.

This schedule is part of the workpapers. Show the computation of an updated reconciliation between book depreciable plant and tax depreciable plant and accumulated provision for deferred income taxes, for the base period or latest calendar or fiscal year (depending on the company's reporting period). Any regulatory asset or liability related to deferred income taxes, net of deferred tax amounts, should be included in this reconciliation. Also, separately state the gross amounts of the regulatory asset or liability.

STATEMENT H-4. OTHER TAXES.

This schedule is part of the workpapers. Show the gas utility taxes, other than Federal or state income taxes, by state and by type of tax, in separate columns, as follows: Tax expense per books for the 12 months of actual experience (separately identify the amounts expensed or accrued during the period); adjustments, if any, to amounts booked; and, the total adjusted taxes claimed. Show the kind and amount of taxes paid under protest or in connection with taxes under litigation.

SCHEDULE H-4. TAX ADJUSTMENTS.

Show the computations of adjustments to taxes claimed in Statement H(4), and provide explanations for all adjustments.

SCHEDULE I-1. FUNCTIONALIZATION OF COST-OF-SERVICE.

Show the overall cost-of-service contained in Statement A as supported by Statements B, C, D, E, G (revenue credits), and H, in total and by function, with a separate column for each function.

SCHEDULE I-1(A). COST OF SERVICE BY FUNCTION OF FACILITY.

Show a separate overall cost-of-service for each function of the pipeline. Put the cost-of-service for each function on a separate worksheet. To the extent that the information required by this Schedule I-1 (A) is already provided in Schedule I-1, Schedule I-1 (A) does not have to be provided.

SCHEDULE I-1(B). INCREMENTAL AND NON-INCREMENTAL FACILITIES.

Separate the costs for the transmission, storage, and production function facilities between incremental and non-incremental facilities. If the pipeline proposes to directly assign the costs of specific facilities, it must provide a separate cost-of-service for every directly assigned facility (e.g., lateral or storage field).

The information related to section 154.309 must be reported here. It may be entered in one of two ways:

- (1) Consistent with § 154.309, for every expansion for which incremental rates are charged, include a summary with applicable cross-references to other statements and schedules, of the costs and revenues associated with the expansion. Identify every expansion that has an at-risk provision in the certificate authorization. For each at-risk expansion, show the costs and revenues associated with the facility in summary format with applicable cross-references to other statements and schedules. The summary statements must provide the formulae and explain the bases used in the allocation of common costs to each incremental facility, or
- (2) Where the required information appears on other statements or schedules, reference the location of the information.

SCHEDULE I-1(C). COSTS SEPARATED BY ZONE.

If the pipeline maintains records of costs by zone and proposes a zone rate methodology based on those costs, show a separately stated transmission, storage, and production function cost-of-service, for each zone.

SCHEDULE I-1(D). ALLOCATION METHOD OF COMMON AND JOINT COSTS.

Show the method used to allocate common and joint costs to various functions including the allocation of A&G expenses. Provide the factors underlying the allocation of general costs (e.g., gross plant, labor). Show the formulae used and explain the bases for the allocation of common and joint costs.

SCHEDULE I-2. CLASSIFICATION OF COST-OF-SERVICE.

- (i) For each functionalized cost-of-service provided in Schedule I-1 (a), (b), and (c), show the classification of costs between fixed costs and variable costs and between reservation costs and usage costs. The classification must be for each element of the cost-of-service (e.g., depreciation expenses, state income taxes, revenue credits). For operation and maintenance expenses and revenue credits, the classification must be provided by account and by total.
- (ii) Explain the basis for the classification of costs.
- (iii) Explain any difference between the method for classifying costs and the classification method underlying the pipeline's currently effective rates.

SCHEDULE I-3. ALLOCATION OF COST-OF-SERVICE.

- (i) If the company provides gas sales and transportation as a bundled service, show the allocation of costs between direct sales or distribution sales and the other services. If the company provides unbundled transportation, show the allocation of costs between services with cost-of-service rates and services with market-

based rates, including products extraction, sales, and company-owned production. If the cost-of-service is allocated among rate zones, show how the classified cost-of-service is allocated among rate zones by function. If the pipeline proposes to establish rate zones for the first time, or to change existing rate zone boundaries, explain how the rate zone boundaries are established.

- (ii) Show how the classified costs of service provided in Schedule I-2 or Schedule I-3 (i) are allocated among the pipeline's services and rate schedules.
- (iii) Provide the formulae used in the allocation of the cost-of-service. Provide the factors underlying the allocation of the cost-of-service (e.g., contract demand, annual billing determinants, three-day peak). Provide the load factor or other basis for any imputed demand quantities.
- (iv) Explain any changes in the basis for the allocation of the cost-of-service from the allocation methodologies underlying the currently effective rates.

**SCHEDULE I-4. TRANSMISSION AND COMPRESSION OF GAS BY OTHERS
(ACCOUNT 858).**

Provide the following information for each transaction for the base and adjustment period:

- (i) The name of the transporter.
- (ii) The name of the rate schedule under which service is provided, and the expiration date of the contract.
- (iii) Monthly usage volumes.
- (iv) Monthly costs.
- (v) The monthly revenues for volumes flowing under released capacity.

SCHEDULE I-5. GAS BALANCE.

Show by months and in total, for the 12 months of actual experience, the company's Gas Account, in the form required by FERC Form No. 2 page 520. Show corresponding estimated data, if claimed to be different from actual experience. Provide the basis for any variation between estimated and actual base period data.

**STATEMENT J. COMPARISON AND RECONCILIATION OF ESTIMATED
OPERATING REVENUES WITH COST-OF-SERVICE.**

Compare the total revenues by rate schedule (Schedule G-2) to the allocated cost-of-service (Statement I). Identify any surcharges that are reflected in Statement I.

SCHEDULE J-1. SUMMARY OF BILLING DETERMINANTS.

Provide a summary of all billing determinants used to derive rates. Provide a reconciliation of customers' total billing determinants as shown on Schedule G-2 with those used to derive rates in Schedule J-2. Provide an explanation of how any discount adjustment is developed. If billing determinants are imputed for interruptible service, explain the method for calculating the billing determinants.

SCHEDULE J-2. DERIVATION OF RATES.

Show the derivation of each rate component of each rate. For each rate component of each rate schedule, include:

- (i) A reference (by line and column) to the allocated cost-of-service in Statement I;
- (ii) A reference to the appropriate billing determinants in Schedule J-1.
- (iii) Explain any changes in the method used for the derivation of rates from the method used in developing the underlying rates.

STATEMENT L. BALANCE SHEET.

Provide a balance sheet in the form prescribed by the Commission's Uniform System of Accounts for Natural Gas Companies as of the beginning and end of the base period. Include any notes. If the natural gas company is a member of a group of companies, also provide a balance sheet on a consolidated basis.

STATEMENT M. INCOME STATEMENT.

Provide an income statement, including a section on earnings, in the form prescribed by the Commission's Uniform System of Accounts for Natural Gas Companies for the base period. Include any notes. If the natural gas company is a member of a system group of companies, provide an income statement on a consolidated basis.

STATEMENT O. DESCRIPTION OF COMPANY OPERATIONS.

Provide a description of the company's service area and diversity of operations. Include the following:

- (1) Only if significant changes have occurred since the filing of the last FERC Form Nos. 2 or 2-A, provide a detailed system map.
- (2) A list of each major expansion and abandonment since the company's last general rate case. Provide brief descriptions, approximate dates of operation or retirement from service, and costs classified by functions.
- (3) A detailed description of how the company designs and operates its systems. Include design temperature.

STATEMENT P. EXPLANATORY TEXT AND PREPARED TESTIMONY.

Provide prepared testimony indicating the line of proof which the company would offer for its case-in-chief in the event that the rates are suspended and the matter set for hearing. Name the sponsoring witness of all testimony.

6.3.2 § 154.313 COMPOSITION OF SCHEDULES FOR MINOR RATE CHANGES.

A change in a rate or charge that, for the test period, does not increase the company's revenues by the smaller of \$1,000,000 or 5 percent is a minor rate change. A change in a rate level that does not directly or indirectly result in an increased rate or charge to any customer or class of customers is a minor rate change.

In addition to the schedules in this section, filings for minor rate changes must include Statements L, M, O, P, I - 1 through I - 4, and J of § 154.312 whose instructions appear above.

The schedules listed below must contain the principal determinants essential to test the reasonableness of the proposed minor rate change. Any adjustments to book figures must be separately stated and the basis for the adjustment must be explained.

If the company maintains records of costs by zone, and proposes a zone rate methodology based on those costs, the statements and schedules in § 154.313 must reflect costs detailed by zone.

SCHEDULE A. OVERALL COST-OF-SERVICE BY FUNCTION.

Summarize the overall cost-of-service (operation and maintenance expenses, depreciation, taxes, return, and credits to cost-of-service) developed from the supporting schedules below.

SCHEDULE B. OVERALL RATE BASE AND RETURN.

Summarize the overall gas utility rate base by function. Include the claimed rate of return and show the application of the claimed rate of return to the overall rate base.

SCHEDULE B-1. ACCUMULATED DEFERRED INCOME TAXES (Account Nos. 190, 281, 282, and 283)

Show monthly book balances of accumulated deferred income taxes for each of the 12 months during the base period. In adjoining columns, show additions and reductions for the adjustment period balance and the total adjusted balance.

SCHEDULE B-2. REGULATORY ASSET AND LIABILITY.

Show monthly book balances of regulatory asset (Account 182.3) and liability (Account 254) for each of the 12 months during the base period. In adjoining columns, show additions and reductions for the adjustment period balance and the total adjusted balance. Only include

these accounts if recovery of these balances are reflected in the company's costs. Identify the specific Commission authority which required the establishment of these accounts.

SCHEDULE C. COST OF PLANT SUMMARY.

Provide the cost of plant by functional classification as of the end of the base and adjustment periods.

SCHEDULE D. ACCUMULATED PROVISIONS FOR DEPRECIATION, DEPLETION, AMORTIZATION, AND ABANDONMENT

Provide accumulated provisions for depreciation, depletion, amortization, and abandonment by functional classifications as of the beginning and as of the end of the test period.

SCHEDULE E. WORKING CAPITAL.

Show the various components provided for in § 154.312, Statement E. The instructions appear above.

SCHEDULE F. RATE OF RETURN.

Show the rate of return claimed with a brief explanation of the basis.

SCHEDULE G. REVENUES AND BILLING DETERMINANTS.

Show in summary format the information requested below on revenues and billing determinants for the base period and the base period as adjusted.

- (A) Revenues. Provide the total revenues by rate schedule from jurisdictional services, classified in accordance with the Commission's Uniform System of Accounts for the base period and for the base period as adjusted. Separate operating revenues by major rate component (e.g., reservation charges, demand charges, usage charges, commodity charges, injection charges, withdrawal charges, etc.) from revenues received from penalties, surcharges or other sources (e.g., ACA, GRI, transition costs). For services provided through released capacity, identify total revenues by rate schedule and by receipt and delivery rate zones, if applicable.
- (B) Billing Determinants. Show total reservation and usage billing determinants by rate schedule for the base period and the base period as adjusted. For services provided through released capacity, identify total billing determinants by rate schedule and by receipt and delivery rate zones, if applicable.

SCHEDULE G-1. ADJUSTMENT PERIOD REVENUES.

- (1) Show revenues and billing determinants by month, by customer name, by rate schedule, by major rate component (e.g., reservation charges) and totals for the base period adjusted for known and measurable changes which are expected to

occur within the adjustment period computed under the rates expected to be charged. Show commodity billing determinants by rate schedule. Billing determinants must not be adjusted for discounting. Provide projected throughput (i.e., usage or commodity quantities, unadjusted for discounting) and projected contract demand levels (unadjusted for discounting). Separate operating revenues from revenues received from surcharges or other sources (e.g., ACA, GRI, transition costs). Identify customers who are affiliates. Identify rate schedules under which costs are allocated and rate schedules under which revenues are credited for the adjustment period with cross-references to the other filed statements and schedules.

- (2) Provide a reconciliation of the base period revenues and billing determinants and the revenues and billing determinants for the base period as adjusted.

SCHEDULE H. OPERATION AND MAINTENANCE EXPENSES.

Show the gas operation and maintenance expenses according to each applicable account of the Commission's Uniform System of Accounts for Natural Gas Companies. The expenses must be shown under appropriate columnar-headings, by labor, materials and other charges, and purchased gas costs, with subtotals for each functional classification: Operation and maintenance expense by months, as booked, for the 12 months of actual experience, and the total thereof; adjustments, if any, to expenses as booked; and, total adjusted operation and maintenance expenses claimed. Explain all adjustments. Specify the month or months during which the adjustments would be applicable.

SCHEDULE H-1. WORKPAPERS FOR EXPENSE ACCOUNTS.

Furnish workpapers for the 12 months of actual experience and claimed adjustments and analytical details as set forth in § 154.312, Schedule H-1 (2). The instructions appear above.

SCHEDULE H-2. DEPRECIATION, DEPLETION, AMORTIZATION AND NEGATIVE SALVAGE EXPENSES.

Show, separately, the gas plant depreciation, depletion, amortization, and negative salvage expenses by functional classifications. For each functional plant classification, show depreciation associated with offshore and onshore plant separately. Show the depreciable plant for each function and the depreciation rates used to calculate depreciation expense. The bases, methods, essential computations, and derivation of unit rates for the calculation of depreciation, depletion, amortization, and negative salvage expenses for actual experience must be explained.

SCHEDULE H-3. INCOME TAX ALLOWANCES COMPUTED ON THE BASIS OF THE RATE OF RETURN CLAIMED.

Show the computation of allowances for Federal and State income taxes based on the claimed return applied to the overall gas utility rate base.

SCHEDULE H-3 (1). RECONCILIATION BETWEEN BOOK AND TAX DEPRECIABLE PLANT.

This schedule is part of the workpapers. Show the computation of an updated reconciliation between book depreciable plant and tax depreciable plant and accumulated provision for deferred income taxes, for the base period or latest calendar or fiscal year (depending on the company's reporting period).

SCHEDULE H-4. OTHER TAXES.

Show the gas utility taxes, other than Federal or state income taxes, by state and by kind of taxes, in separate columns, as follows: Tax expense per books for the 12 months of actual experience; adjustments, if any, to amounts booked; and, the total adjusted taxes claimed. Provide the details of the kind and amount of taxes paid under protest or in connection with taxes under litigation. Explain all adjustments.

6.4 TEMPLATES**6.4.1 TEMPLATES APPLICABLE TO SPECIFIC STATEMENTS AND SCHEDULES**

25. The pipeline's spreadsheets must conform to the specific templates provided in Appendix A. These templates have been designed to provide a framework for reporting of data among pipelines. To the extent all or a portion of a template does not apply, the spreadsheet or that portion of the spreadsheet which does not apply should be omitted.

6.4.2 Non-Specific Files

26. The general file template listed below applies to all files. These electronic files should be consistent with section 5.2.2 above. The pipeline's spreadsheets must be consistent with the template example and requirements set forth in this section or, as appropriate, formats provided in Appendix A.
27. Enter the following header and column heading information in the first 14 lines of the file. Where necessary, the pipeline may exceed the 14 line limit. Each item listed below must appear in a separate row of the file.

ITEM	LOCATION
Docket Number, if known	Upper right hand corner
Statement or Schedule Identification	Upper right hand corner

Company Name	
Schedule Title	
Time Period the Data Covers	
Column Headings	

28. Enter the Docket Number if the filing is other than an original submission and the Commission has assigned a docket number to the case. The Statement or Schedule Identification must be consistent with the table in Section II and the file name (See General Instruction 3). The Company Name must be the full legal name of the company. The Schedule Title does not have to be the same as the Schedule Title shown in Section II.
29. Data appears below the column headings. The first column must contain row numbers. The second column must contain the row description. Rows containing data must be sequentially numbered to the end of the file without regard to where the page breaks are located on the paper version of the filing. The filing company may also number rows containing headings in the description column at its election except in Statements G-1, G-2, and G-3.
30. Additional descriptive information, such as footnotes, follows the data. In cases where descriptive text exceeds one page, enter the descriptive text in a separate native format file. Explanatory text applicable to statement H-1 must be included in a separate native format file, properly cross-referenced.
31. **DO NOT ENTER PAGE NUMBERS.** All cross-references must refer to the Schedule or Statement Identification, and the row and column location of the item referenced.
32. **DO NOT REPEAT** the header information and column headings elsewhere in the file. Use the print options of your software to ensure header information and column headings appear on every page of the paper version of the filing.
33. If an ASCII or tab-delimited format, do not use the custom header feature in your software application to create the header in the first fourteen rows. A header created in this way will not appear in the tab-delimited file.
34. If an ASCII or tab-delimited format, the only time column headings may be used outside the first fourteen rows is in a spreadsheet which can be printed on one page.
35. If the statement, schedule, or workpaper contains material for which the company seeks confidential or privileged treatment, the phrase “Contains Privileged [or Confidential] Information -- Do Not Release” must appear in one of the first fourteen rows.

SAMPLE GENERAL SPREADSHEET TEMPLATE

Docket No. _____
 Statement Identification
 Additional Identification
 Additional Identification

Legal Name of the Company
 Schedule Title
 Time Period, (e.g., 12 Mos. Ending March 31, 1997)

Line Number	Row Description	First Column	Second Column	Third Column	Fourth Column	Fifth Column	Sixth Column
1	First Row	Data	Data	Data	Data	Data	Data
2	Second Row	Data	Data	Data	Data	Data	Data
3	Third Row	Data	Data	Data	Data	Data	Data
4	Fourth Row	Data	Data	Data	Data	Data	Data
5	Fifth Row	Data	Data	Data	Data	Data	Data
6	Sixth Row	Data	Data	Data	Data	Data	Data
7	Seventh Row	Data	Data	Data	Data	Data	Data
8	Eighth Row	Data	Data	Data	Data	Data	Data
9	Ninth Row	Data	Data	Data	Data	Data	Data
10	Tenth Row	Data	Data	Data	Data	Data	Data
11	Eleventh Row	Data	Data	Data	Data	Data	Data
12	Twelfth Row	Data	Data	Data	Data	Data	Data
13	Thirteenth Row	Data	Data	Data	Data	Data	Data
14	Fourteenth Row	Data	Data	Data	Data	Data	Data
15	Fifteenth Row	Data	Data	Data	Data	Data	Data
16	Sixteenth Row	Data	Data	Data	Data	Data	Data
17	Seventeen Row	Data	Data	Data	Data	Data	Data
18	Eighteenth Row	Data	Data	Data	Data	Data	Data

Descriptive Text (Footnotes, etc.)

6.5 *Motion Filings Affecting Tariffs*

36. Part 154 provide for pipelines to file various motions with the Commission. Some of these motions may impact the status or effective date of tariffs. Such motions include motions to move suspended tariffs into effect the day after the date of filing or some prospective date (§ 154.206), or to withdraw a proposed tariff change made pursuant to section 4 of the NGA (§ 154.205). The Commission's regulations do not require pipelines to file any tariff as part of these motions. However, to reflect the status of the tariff sections that are the subject of the motion, the Commission requires that these motions be filed utilizing the Commission's tariff filing submission software. This procedure captures the tariff data that is the subject of the applicant's motion in a form that the Commission's tariff data base software can integrate into the tariff data base.

APPENDIX A: Part 154 Document Formats**I. SAMPLE GENERAL SPREADSHEET TEMPLATE**

Docket No. _____
 Statement Identification
 Additional Identification
 Additional Identification

		Legal Name of the Company Schedule Title Time Period, (<u>e.g.</u> , 12 Mos. Ending March 31, 1997)					
Line Number	Row Description	First Column	Second Column	Third Column	Fourth Column	Fifth Column	Sixth Column
1	First Row	Data	Data	Data	Data	Data	Data
2	Second Row	Data	Data	Data	Data	Data	Data
3	Third Row	Data	Data	Data	Data	Data	Data
4	Fourth Row	Data	Data	Data	Data	Data	Data
5	Fifth Row	Data	Data	Data	Data	Data	Data
6	Sixth Row	Data	Data	Data	Data	Data	Data
7	Seventh Row	Data	Data	Data	Data	Data	Data
8	Eighth Row	Data	Data	Data	Data	Data	Data
9	Ninth Row	Data	Data	Data	Data	Data	Data
10	Tenth Row	Data	Data	Data	Data	Data	Data
11	Eleventh Row	Data	Data	Data	Data	Data	Data
12	Twelfth Row	Data	Data	Data	Data	Data	Data
13	Thirteenth Row	Data	Data	Data	Data	Data	Data
14	Fourteenth Row	Data	Data	Data	Data	Data	Data
15	Fifteenth Row	Data	Data	Data	Data	Data	Data
16	Sixteenth Row	Data	Data	Data	Data	Data	Data
17	Seventeen Row	Data	Data	Data	Data	Data	Data
18	Eighteenth Row	Data	Data	Data	Data	Data	Data

Descriptive Text (Footnotes, etc.)

II. TEMPLATES APPLICABLE TO SPECIFIC STATEMENTS AND SCHEDULES

The pipeline's spreadsheets must conform to the generic template specified in section 5.4.0 and conform to the format prescribed in section 5.2. The pipeline's spreadsheets must be consistent with the templates set forth in this section. These templates have been designed to provide a framework for reporting of data among pipelines. To the extent all or a portion of a template does not apply, the spreadsheet or that portion of the spreadsheet which does not apply should be omitted.

All narrative text applicable to Schedule H-1 must be submitted in a separate native format file with appropriate cross references. In any instance where explanatory text associated with any other statement, schedule or workpaper exceeds one printed page, place the explanatory text in a s native format file with appropriate cross-references.

If a company chooses to reflect the costs for joint facilities and zones and all allocations in Statement I, then Statements A-1 through A-3 need not be included. However, in that event, all costs must be presented in the schedules in Statement I to enable reconciliation with the other statements in the filing.

Docket No. RP
Statement A
(Exhibit No. ____)
Additional Line

Company Name
Overall Cost of Service
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total Company As Adjusted (a) \$	Production & Gathering (b) \$	Storage (c) \$	Transmission (d) \$
	Operation and Maintenance Expenses					
1	Production & Gathering					
2	Underground Storage					
3	Transmission					
4	Customer Accounts					
5	Sales Expense					
6	Administrative & General					
7	Total Operation And Maintenance Expenses					
8	Depreciation Expense					
9	Taxes Other Than Income					
10	Return @ ____%					
11	Federal Income Tax					
12	State Income Taxes					
13	Revenue Credits					
14	TOTAL					

If the company has subfunctions, reflect the subfunctions on Statements A-1, A-2, or A-3.

Docket No. RP
Statement A-1
(Exhibit No. ____)
Additional Line

Company Name
Production & Gathering Cost of Service
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total Company As Adjusted (a) \$	Production (b) \$	Gathering (c) \$	Products Extraction (d) \$
	Operation and Maintenance Expenses					
1	Production & Gathering					
2	Underground Storage					
3	Transmission					
4	Customer Accounts					
5	Sales Expense					
6	Administrative & General					
7	Total Operation And Maintenance Expenses					
8	Depreciation Expense					
9	Taxes Other Than Income					
10	Return @____%					
11	Federal Income Tax					
12	State Income Taxes					
13	Revenue Credits					
14	TOTAL					

Docket No. RP
Statement A-2
(Exhibit No. ____)
Additional Line

Company Name
Storage Cost of Service
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total Company As Adjusted (a) \$	Storage (b) \$	Incremental Storage (c) \$	
	Operation and Maintenance Expenses					
1	Production & Gathering					
2	Underground Storage					
3	Transmission					
4	Customer Accounts					
5	Sales Expense					
6	Administrative & General					
7	Total Operation And Maintenance Expenses					
6	Administrative & General					
7	Total Operation And Maintenance Expenses					
8	Depreciation Expense					
9	Taxes Other Than Income					
10	Return @____%					
11	Federal Income Tax					
12	State Income Taxes					
13	Revenue Credits					
14	TOTAL					

Docket No. RP
Statement A-3
(Exhibit No. ____)
Additional Line

Company Name
Transmission Cost of Service
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total Company As Adjusted (a) \$	Transmission			
				(b) \$	(c) \$	(d) \$	
	Operation and Maintenance Expenses						
1	Production & Gathering						
2	Underground Storage						
3	Transmission						
4	Customer Accounts						
5	Sales Expense						
6	Administrative & General						
7	Total Operation And Maintenance Expenses						
8	Depreciation Expense						
9	Taxes Other Than Income						
10	Return @ ____%						
11	Federal Income Tax						
12	State Income Taxes						
13	Revenue Credits						
14	TOTAL						

Docket No. RP
Statement B
(Exhibit No. ____)
Additional Line

Company Name
Rate Base and Return Allowance
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total Company As Adjusted (a) \$	Production & Gathering (b) \$	Storage (c) \$	Transmission (d) \$
1	Total Gas Plant Investment					
2	Accumulated Reserve for DDA					
3	Net Gas Plant Investment					
4	Working Capital					
5	Accumulated Deferred Income Taxes					
6	Total Rate Base					
7	Rate of Return					
	Return Allowance					

If the company has subfunctions, reflect the subfunctions on Statements B-1, B-2, or B-3.

Docket No. RP
Statement B-1
(Exhibit No. ____)
Additional Line

Company Name
Production & Gathering Rate Base and Return Allowance
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total Company As Adjusted (a) \$	Production & Gathering		
				(b) \$	(c) \$	(d) \$
1	Total Gas Plant Investment					
2	Accumulated Reserve for DDA					
3	Net Gas Plant Investment					
4	Working Capital					
5	Accumulated Deferred Income Taxes					
6	Total Rate Base					
7	Rate of Return					
	Return Allowance					

Docket No. RP
Statement B-2
(Exhibit No. ____)
Additional Line

Company Name
Storage Rate Base and Return Allowance
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total Company As Adjusted (a) \$	Storage		
				(b) \$	(c) \$	(d) \$
1	Total Gas Plant Investment					
2	Accumulated Reserve for DDA					
3	Net Gas Plant Investment					
4	Working Capital					
5	Accumulated Deferred Income Taxes					
6	Total Rate Base					
7	Rate of Return					
	Return Allowance					

Docket No. RP
Statement B-3
(Exhibit No. ____)
Additional Line

Company Name
Transmission Rate Base and Return Allowance
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total Company As Adjusted (a) \$	Transmission		
				(b) \$	(c) \$	(d) \$
1	Total Gas Plant Investment					
2	Accumulated Reserve for DDA					
3	Net Gas Plant Investment					
4	Working Capital					
5	Accumulated Deferred Income Taxes					
6	Total Rate Base					
7	Rate of Return					
	Return Allowance					

Company Name Gas Plant By Account 12 Month Period Ending _____, As Adjusted					
Line No.	Description	Account No.	Balance at MM/DD/YYYY (a) \$	Adjustments (b) \$	Adjusted Balance (c) \$
	INTANGIBLE PLANT				
1	Organization	301			
2	Franchises and consents	302			
3	Miscellaneous intangible plant	303			
4	Total Intangible Plant				
	PRODUCTION PLANT				
	Natural Gas Production and Gathering Plant				
5	Producing Lands	325.1			
6	Producing leaseholds	325.2			
7	Gas rights	325.3			
8	Rights-of-way	325.4			
9	Other land and land rights	325.5			
10	Gas well structures	326			
11	Field compressor station structures	327			
12	Field meas. and reg. station structures	328			
13	Other structures	329			
14	Producing gas wells-Well construction	330			
15	Producing gas wells-Well equipment	331			
16	Field lines	332			
17	Field compressor station equipment	333			
18	Field meas. and reg. station equipment	334			
19	Drilling and cleaning equipment	335			
20	Purification equipment	336			
21	Other equipment	337			
22	Unsuccessful explor. and develop. costs	338			
23	Total Production and Gathering Plant				
	Products Extraction Plant				
24	Land and land rights	340			
25	Structures and improvements	341			
26	Extraction and refining equipment	342			
27	Pipe lines	343			
28	Extracted product storage equipment	344			
29	Compressor equipment	345			
30	Gas measuring and regulating equipment	346			
31	Other equipment	347			
32	Total Products Extraction Plant				
33	Total Production Plant				
	NATURAL GAS STORAGE AND PROCESSING PLANT				
	Underground Storage Plant				
34	Land	350.1			
35	Rights-of-way	350.2			

36	Structures and improvements	351
37	Wells	352
38	Storage leaseholds and rights	352.1
39	Reservoirs	352.2
40	Nonrecoverable natural gas	352.3
41	Lines	353
42	Compressor station equipment	354
43	Measuring and regulating equipment	355
44	Purification equipment	356
45	Other equipment	357
46	Total Underground Storage Plant	
	Other Storage Plant	
47	Land and land rights	360
48	Structures and improvements	361
49	Gas holders	362
50	Purification equipment	363
51	Liquefaction equipment	363.1
52	Vaporizing equipment	363.2
53	Compressor equipment	363.3
54	Measuring and regulating equipment	363.4
55	Other equipment	363.5
56	Total Other Storage Plant	
	Base Load Liquefied Natural Gas	
	Terminaling and Processing Plant	
57	Land and land rights	364.1
58	Structures and improvements	364.2
59	LNG processing terminal equipment	364.3
60	LNG transportation equipment	364.4
61	Measuring and regulating equipment	364.5
62	Compressor station equipment	366.6
63	Communication equipment	364.7
64	Other equipment	364.8
	Total Base Load Liquefied Natural	
	Gas	
65	Terminaling and Processing Plant	
66	Total Nat. Gas Storage & Proc.	
	Plant	
	TRANSMISSION PLANT	
67	Land and land rights	365.1
68	Rights-of-way	365.2
69	Structures and improvements	366
70	Mains	367
71	Compressor station equipment	368
72	Measuring and regulating station	369
	equipment	
73	Communication equipment	370
74	Other equipment	371
75	Total Transmission Plant	
	DISTRIBUTION PLANT	
76	Land and land rights	374
77	Structures and improvements	375
78	Mains	376
79	Compressor station equipment	377
80	Meas. and reg. station equipment-General	378

81	Meas. and reg. station equipment-City gate	379
82	Services	380
83	Meters	381
84	Meter installations	382
85	House regulators	383
86	House regulatory installations	384
87	Industrial meas. and reg. station equip.	385
88	Other property on customers' premises	386
89	Other equipment	387
90	Total Distribution Plant	
	GENERAL PLANT	
91	Land and land rights	389
92	Structures and improvements	390
93	Office furniture and equipment	391
94	transportation equipment	392
95	Stores equipment	393
96	"Tools, shop and garage equipment"	394
97	Laboratory equipment	395
98	Power operated equipment	396
99	Communication equipment	397
100	Miscellaneous equipment	398
101	Other tangible property	399
102	Total General Plant	
103	TOTAL GAS PLANT IN SERVICE	

Docket No. RP
Statement C
(Exhibit No. ____)
Additional Line

Company Name _____
Cost of Plant _____
12 Month Period Ending _____, As Adjusted

[illegible]

Docket No. RP
Statement D
(Exhibit No. _____)
Additional Line _____

Company Name
Accumulated Provision for Depreciation, Depletion, and Amortization
12 Month Period Ending _____, As Adjusted

[illegible]

Docket No. RP
Statement E
(Exhibit No. ____)
Additional Line

Company Name
Working Capital
12 Month Period Ending _____, As Adjusted

Line No.	Description	Schedule Reference	Total Company As Adjusted (a) \$
1	Cash Working Capital		
2	Materials and Supplies		
3	Prepayments		
4	Gas Store Underground		_____
5	Total Working Capital		=====

Docket No. RP
Statement E-2
(Exhibit No. ____)
Additional Line

Company Name
Monthly Balances
12 Month Period Ending _____, As Adjusted

Line No.	Year	Month	Materials As Supplies (a) \$	Prepayments (b) \$
1	Total Gas Plant Investment			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14	Total		_____	_____
15	13 Month Average			
16	Adjustment		_____	_____
17	Total, As Adjusted		_____	_____

Docket No. RP
Statement H-1
(Exhibit No. ____)
Additional Line

Company Name
Total Operation and Maintenance Expenses
12 Month Period Ending _____, As Adjusted

Line No.	Description	Acct No.	Months of the Base Period					Total Base Period (m) \$	Adjustments (n) \$	Total As Adjusted (o) \$
			First	Second	Third	Eleventh	Twelfth			
			(a) \$	(b) \$	(c) \$	(k) \$	(l) \$			
	PRODUCTION EXPENSES									
1	Steam Production									
2	Operation supervision and equipment	700								
3	Operation Labor	701								
4	Boiler fuel	702								
5	Miscellaneous steam expenses	703								
6	Steam transferred-Credit	704								
	Total Operation									
7	Maint. supervision and engineering	705								
8	Maint. of structures & improvements	706								
9	Maint. of boiler plant equipment	707								
10	Maint. of other steam production plant	708								
11	Total Maintenance									
12	Total Steam Production									
	Manufactured Gas Production									
13	Operation supervision & engineering	710								
14	Steam expenses	711								
15	Other power expenses	712								
16	Coke oven expenses	713								
17	Producer gas expenses	714								
18	Water gas generating expenses	715								
19	Oil gas generating expenses	716								
20	Liquefied petroleum gas expenses	717								
21	Other process production expenses	718								
22	Total Production Labor & Expenses									
23	Fuel under coke ovens	719								
24	Producer gas fuel	720								
25	Water gas generator fuel	721								
26	Fuel for oil gas	722								
27	Fuel for LPG process	723								
28	Other gas fuels	724								
29	Fuel	724.1								
30	Total Gas Fuels									
31	Coal carbonized in coke ovens	725								
32	Oil for water gas	726								
33	Oil for oil gas	727								

34	Liquefied petroleum gas	728							
35	Raw materials for oth. gas processes	729							
36	Raw materials	729.1							
37	Residuals expenses	730							
38	Residuals produced-Credit	731							
39	Purification expenses	732							
40	Gas mixing expenses	733							
41	Duplicate charges	734							
42	Miscellaneous production expenses	735							
43	Rents	736							
44	Operation supplies and expenses	737							
45	Total Gas Raw Materials								
46	Total Operation								
47	Maint. supervision & engineering	740							
48	Maint. of structures & improvements	741							
49	Maintenance of production equipment	742							
50	Maintenance of production plant	743							
51	Total Maintenance								
52	Total Mftd Gas Prod. Expenses								
	Natural Gas Production Expenses								
	Natural Gas Production and Gathering								
53	Operation supervision & engineering	750							
54	Production maps and records	751							
55	Gas wells expenses	752							
56	Field lines expenses	753							
57	Field compressor station expenses	754							
58	Field comp. station fuel & power	755							
59	Field meas. & regulating stat. exp.	756							
60	Purification expenses	757							
61	Gas well royalties	758							
62	Other expenses	759							
63	Rents	760							
64	Total Operation								
65	Maint. supervision and engineering	761							
66	Maint. of structures & improvements	762							
67	Maintenance of producing gas wells	763							
68	Maintenance of field lines	764							
69	Maint. of field comp. station equip.	765							
70	Maint. of field. meas.								
	& reg. sta. equip.	766							
71	Maint. of purification equipment	767							
72	Maint. of drilling & cleaning equip.	768							
73	Maintenance of other equipment	769							
74	Maintenance of other plant	769.1							
75	Total Maintenance								
76	Total Natural Gas Prod. & Gathering								
	Products Extraction								
77	Operation supervision & engineering	770							
78	Operation labor	771							
79	Gas shrinkage	772							
80	Fuel	773							

81	Power	774							
82	Materials	775							
83	Operation supplies and expenses	776							
84	Gas processed by others	777							
85	Royalties on products extracted	778							
86	Marketing expenses	779							
87	Products purchased	780							
88	Variation in products inventory	781							
89	Ext. prod. used by the utility-Cr.	782							
90	Rents	783							
91	Total Operation								
92	Maint. supervision & engineering	784							
93	Maint. of structures & improvements	785							
94	Maint. of ext. & refining equip.	786							
95	Maint. of pipe lines	787							
96	Maint. of ext. products stor. equip.	788							
97	Maint. of compressor equipment	789							
98	Maint. of gas meas. & reg. equip.	790							
99	Maintenance of other equipment	791							
100	Maintenance of prod. ext. plant	792							
101	Total Maintenance								
102	Total Products Extraction								
	Exploration and Development Expenses								
103	Delay rentals	795							
104	Nonproductive well drilling	796							
105	Abandoned leases	797							
106	Other exploration	798							
107	Total Exploration & Development Exp.								
	Other Gas Supply Expenses								
108	Natural Gas purchases	799							
109	Natural gas well head purchases	800							
110	Wellhead purch., interco. trfrs	800.1							
111	Natural gas field line purchases	801							
112	Nat gas gasoline plant outlet purch.	802							
113	Nat. gas transmission line purchases	803							
114	Natural gas city gate purchases	804							
115	Liquefied natural gas purchases	804.1							
116	Other gas purchases	805							
117	Purchased gas cost adjustments	805.1							
118	Total Purchased Gas								
119	Exchange Gas	806							
120	Well Expenses - Purchased Gas	807.1							
121	Oper. of Purch. Gas Meas. Stations	807.2							
122	Maint. of Purch. Gas Meas. Stations	807.3							
123	Purchased Gas Calculation Expenses	807.4							
124	Other Purchased Gas Expenses	807.5							
125	Total Purchased Gas								
126	Gas withdrawn from storage-Debit	808.1							
127	Gas delivered to storage-Credit	808.2							

128	W/drawals of LNG held for proc.-dr	809.1							
129	Del. of natural gas for processing	809.2							
130	Gas used for compressor sta. fuel-cr	810							
131	Gas used for products extraction-cr	811							
132	Gas used for other util. ops.-cr	812							
133	Gas used in utility operations-cr	812.1							
134	Tot. Gas Used in Util. Ops. - Cr								
135	Other gas supply expenses	813							
136	Total Other Gas Supply Expenses								
137	Total Prod. Expenses								
NATURAL GAS STORAGE TERMINALING AND PROCESSING EXPENSES									
Underground Storage Expenses									
138	Operation supervision & engineering	814							
139	Maps and records	815							
140	Wells expenses	816							
141	Lines expenses	817							
142	Compressor station expenses	818							
143	Compressor station fuel and power	819							
144	Measuring and regulating sta. exp.	820							
145	Purification expenses	821							
146	Exploration and development	822							
147	Gas losses	823							
148	Other expenses	824							
149	Storage well royalties	825							
150	Rents	826							
151	Operation supplies and expenses	827							
152	Total Operation								
Maintenance Expenses									
153	Maintenance supervision and expenses	830							
154	Maint. of structures and imp.	831							
155	Maintenance of reservoir and wells	832							
156	Maintenance of lines	833							
157	Maint. of compressor station exp.	834							
158	Maint. of meas. & regulating equip.	835							
159	Maint. of purification equipment	836							
160	Maint. of other equipment	837							
161	Maint. of oth. underground stor. plt	838							
162	Maintenance of local storage plant	839							
163	Total Maintenance								
164	Total Underground Storage Expenses								
Other Storage Expenses									
165	Operation supervision & engineering	840							
166	Operation labor and expenses	841							
167	Rents	842							
168	Fuel	842.1							
169	Power	842.2							
170	Gas losses	842.3							
171	Total Operation								
172	Maint. supervision and engineering	843.1							
173	Maint. of structures & improvements	843.2							

174	Maintenance of gas holders	843.3
175	Maint. of purification equipment	843.4
176	Maint. of liquefaction equipment	843.5
177	Maint. of vaporizing equipment	843.6
178	Maintenance of compressor equipment	843.7
179	Maint. of meas. and reg. equipment	843.8
180	Maintenance of other equipment	843.9

181 Total Maintenance

182 Total Other Storage Expenses

	Liquefied Natural Gas Terminaling and Processing Expenses	
183	Oper. supervision and engineering	844.1
184	LNG proc. terminal labor & expenses	844.
185	Lique. processing labor and expenses	844.3
186	LNG transportation labor & expenses	844.4
187	Measuring & regulating labor & exp.	844.5
188	Compressor station labor and exp.	844.6
189	Communication system expenses	844.7
190	System control and load dispatching	844.8
191	Fuel	845.1
192	Power	845.2
193	Rents	845.3
194	Demurrage charges	845.4
195	Wharfage receipts-credit	845.5
196	Proc. lique. or vap. gas by others	845.6
197	Gas losses	846.1
198	Other expenses	846.2

199 Total Operation

200	Maint. supervision & engineering	847.1
201	Maint. of structures & improvements	847.2
202	Maint. of LNG gas terminal equipment	847.3
203	Maint. of LNG transportation equip.	847.4
204	Maint. of meas. & regulating equip.	847.5
205	Maint. of compressor station equip.	847.6
206	Maint. of communication equipment	847.7
207	Maint. of other equipment	847.8

208 Total Maintenance

209 Total LNG Term. and Pro. Exp.

210 Total Natural Gas Storage

TRANSMISSION EXPENSES

211	Operation supervision and expenses	850
212	System control and load dispatching	851
213	Communication system expenses	852
214	Compressor sta. labor & expenses	853
215	Compressor station fuel and power	853.1
216	Gas for compressor station fuel	854
217	Oth. fuel & power for comp. sta.	855
218	Mains expenses	856
219	Measuring & regulating station exp.	857
220	Operation supplies and expenses	857.1
221	Trans. and comp. of gas by others	858
222	Other expenses	859
223	Rents	860

224	Total Operation	
225	Maintenance supervision and expenses	861
226	Maint. of structures & improvements	862
227	Maint. of mains	863
228	Maint. of compressor station exp.	864
229	Maint. of meas. & regulating equip.	865
230	Maint. of communication equipment	866
231	Maint. of other equipment	867
232	Maintenance of other plant	868
233	Operation supervision & engineering	870
234	Total Maintenance	
235	Total Transmission Expenses	
	DISTRIBUTION EXPENSES	
236	Distribution load dispatching	871
237	Compressor sta. labor & expenses	872
238	Compressor station fuel and power	873
239	Mains and services expenses	874
240	Meas. and reg. stat. exp.-General	875
241	Meas. and reg. stat. exp.-Industrial	876
242	M&R stat. exp.-City gate check sta.	877
243	Meter and house regulator expenses	878
244	Customer installation expenses	879
245	Other expenses	880
246	Miscellaneous distribution expenses	880.1
247	Rents	881
248	Total Operation	
249	Maintenance Supervision and expenses	885
	Maintenance of:	
250	Structures & improvements	886
251	Mains	887
252	Compressor station exp.	888
253	M&R equipment-General	889
254	M&R equip.-Industrial	890
255	M&R equip.-Citygate chk sta.	891
256	Services	892
257	Lines	892.1
258	Meters and house regulators	893
259	Other equipment	894
260	Other plant	895
261	Total Maintenance	
262	Total Distribution Expenses	
	CUSTOMER ACCOUNTS EXPENSES	
263	Supervision	901
264	Meter reading expenses	902
265	Customer records & collection exp.	903
266	Uncollectible accounts	904
267	Miscellaneous customer accounts exp.	905
268	Total Operation	

269 Total Customer Accounts Expenses

CUSTOMER SERVICE AND INFORMATIONAL EXPENSES

270	Cust. service & informational exp.	906
271	Supervision	907
272	Customer assistance expenses	908
273	Informational and instructional exp.	909
274	Misc. cust. serv. & info. exp.	910

275 Total Customer Service and
Information Expenses

SALES EXPENSES

276	Supervision	911
277	Demonstrating and selling expenses	912
278	Advertising expenses	913
279	Miscellaneous sales expenses	916
280	Sales expenses	917

281 Total Sales Expenses

ADMINISTRATIVE AND GENERAL EXPENSES

282	Administrative and general salaries	920
283	Office supplies and expenses	921
284	Admin. expenses transferred-Credit	922
285	Outside services employed	923
286	Property insurance	924
287	Injuries and damages	925
288	Employee pensions and benefits	926
289	Franchise requirements	927
290	Regulatory Commission expense	928
291	Duplicate charges-Credit	929
292	General advertising expenses	930.1
293	Miscellaneous general expenses	930.2
294	Rents	931

295 Total Operation

296	Transportation expenses	933
297	Maintenance of general plant	935

298 Total Maintenance

299 Total Admin. and General Exp.

300 TOTAL O&M EXPENSES

Note: Schedules H-1(1), H-1(1)(a), (b), &(c) should use this same Statement H-1 format. Report quantities but not dollars on Schedule H-1(1)(c).

Docket No. RP
Statement H-2
(Exhibit No. ____)
Additional Line

Company Name
Depreciation, Depletion, Amortization and Negative Salvage Expense
12 Month Period Ending _____, As Adjusted

Line No.	Description	Adjusted Depreciable Plant (a) \$	Annual Depr. Rate per Books (b) \$	Depr. Exp Per Books (c) \$	Proposed Depr. Rates (d) \$	Total, As Adjusted (e) \$
	Account 403 - Depreciation Production & Gathering					
1	Onshore					
2	Offshore					
3	Negative Salvage					
	Transmission					
4	Onshore					
5	Offshore					
6	Negative Salvage					
7	Underground Storage					
8	General					
		_____	_____	_____	_____	_____
9	Total Depreciation					
		_____	_____	_____	_____	_____
	Account 404 - Amortization					
10	Intangible					
		_____	_____	_____	_____	_____
11	Total Amortization					

12 Total Depreciation and
 Amortization Expense

Docket No. RP
Statement H-3
(Exhibit No. ____)
Additional Line

Company Name
Income Taxes
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total (a) \$
	Federal Income Tax		
1	Return on Rate Base at _____%		
2	Less: Interest and Debt Expense		
3	Federal Tax Base		<hr/>
			<hr/>
	Federal Income Tax Adjustments		
4	Amortization of Equity AFUDC		
5	Overfunded/Unfunded ADIT		
			<hr/>
6	Net FIT Adjustments		<hr/>
			<hr/>
7	Return After FIT Adjustments		<hr/>
			<hr/>
	Federal Income Tax at _____ %		
8	(Line _ x Federal tax on tax percentage)		
			<hr/>
	State Income Taxes at _____% of		
9	Line 7 or as presented on a separate		

schedule

Show the derivation of the State Income Tax Rate on Line 9 on a separate schedule or Schedule H-3(1).

Docket No. RP
Statement H-4
(Exhibit No. ____)
Additional Line

Company Name
Summary - Other Taxes
12 Month Period Ending _____, As Adjusted

Line No.	Description of Tax	Expense Per Books (a) \$	Adjustments (b) \$	Total Tax Claimed (c) \$
	Federal Income Tax			
1	Ad Valorem (List by state)			
2	Franchise (List by state)			
3	Social Security			
4	Miscellaneous (List by state)			
	Total Other Taxes			

Docket No. RP
Statement I-1
(Exhibit No. ____)
Additional Line

Company Name
Functionalization of Cost of Service
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
	Operating Expenses					
1	Production & Gathering					
2	Underground Storage					
3	Transmission					
4	Customer Accounts					
5	Sales Expenses					
6	Administrative & General					
7	Total Operating Expenses					
8	Depreciation Expense					
9	Taxes - Other than Income					
10	Return					
11	Federal Income Tax					
12	State Income Taxes					
13	Revenue Credits					

All allocation methods and bases used to functionalize costs must be identified in Schedule I-1.

Docket No. RP
Statement I-1
(Exhibit No. ____)
Additional Line

Company Name
Functionalization of Cost of Service
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
	Account 403 - Depreciation					
	Production & Gathering					
1	Offshore					
2	Onshore					
3	Negative Salvage					
	Transmission					
4	Offshore					
5	Onshore					
6	Negative Salvage					
7	Underground Storage					
8	General					
9	Total		_____	_____	_____	_____
10	Account 404 - Amortization					
	Total Depreciation & Amortization Expense		=====	=====	=====	=====

Docket No. RP
Statement I-1
(Exhibit No. ____)
Additional Line

Company Name
Depreciation, Depletion, Amortization and Negative Salvage Expenses
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
1	Ad Valorem (List by State)					
2	Franchise (List by State)					
3	Social Security					
4	Miscellaneous (List by State)		_____	_____	_____	_____
5	Total Other Taxes		=====	=====	=====	=====

Docket No. RP
Statement I-1
(Exhibit No. ____)
Additional Line

Company Name
Rate Base and Return
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
1	Plant					
2	Production & Gathering					
3	Underground Storage					
4	Transmission					
5	Gas Stored Underground - Noncurrent					
6	Gas Stored Underground - System					
7	General					
8	Intangible					
9	Total Plant		_____	_____	_____	_____
10	Accumulated Provision for Depreciation		_____	_____	_____	_____
11	Net Plant					
12	Acc. Deferred Income Taxes		_____	_____	_____	_____
13	Working Capital					
14	Rate Base		_____	_____	_____	_____
			=====	=====	=====	=====
15	Return on Rate Base at _____ %		_____	_____	_____	_____
			=====	=====	=====	=====

Docket No. RP
Statement I-1
(Exhibit No. ____)
Additional Line

Company Name
Accumulated Provision for Depreciation, Depletion, Amortization
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
	Account 108 - Accumulated Provision for Depreciation					
	Production & Gathering					
1	Offshore					
2	Onshore					
3	Negative Salvage					
4	Total					
	Transmission					
5	Offshore					
6	Onshore					
7	Negative Salvage					
8	Total					
9	Underground Storage					
10	General					
11	Subtotal					
12	Retirement Work in Progress					

13 Total Account 108

14 Account 111 - Accumulated Provision
 for Amortization

15 Total Accumulated Provision

Docket No. RP
Statement I-1
(Exhibit No. ____)
Additional Line

Company Name
Working Capital
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
1	Cash Working Capital					
2	Materials and Supplies					
3	Prepayments					
4	Gas Stored Underground					
5	Total Working Capital		<hr/>	<hr/>	<hr/>	<hr/>
			<hr/>	<hr/>	<hr/>	<hr/>

Docket No. RP
Statement I-1
(Exhibit No. ____)
Additional Line

Company Name
Accumulated Provision for Depreciation, Depletion, Amortization
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
	Federal Income Tax					
1	Return on Rate Base at _____%					
2	Less: Interest and Debt Expense					
3	Federal Tax Base					
	Federal Income Tax Adjustments					
4	Amortization of Equity AFUDC					
5	Overfunded/Unfunded ADIT					
6	Net FIT Adjustment					
7	Return after FIT Adjustments					
	Federal Income Tax at _____%					
8	Line _ x Federal Tax on Tax Effect)					
	State Income Taxes					
	Allocation of State Income Taxes to					
9	Functions					

Show the derivation of the State Income Tax Rate on Line 9 on a separate schedule or Schedule H-3(1).

Docket No. RP
Statement I-1
(Exhibit No. ____)
Additional Line

Company Name
Revenue Credits
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total	Production	Storage	Transmission
			As Adjusted (a) \$			
1	Revenue Credits					

Include all accounts.

Docket No. RP
Statement I-1(a)
(Exhibit No. ____)
Additional Line

Company Name
Cost of Service - Production
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total (a) \$
	Operating Expenses		
1	Production & Gathering		
2	Administrative & General		
3	Total Operating Expenses		<hr/>
4	Depreciation Expense		<hr/>
5	Taxes - Other than Income		
6	Return		
7	Federal Income Tax		
8	State Income Taxes		
9	Revenue Credits		
10	TOTAL		<hr/> <hr/>

Provide this schedule for each applicable functional cost of service.

Docket No. RP
Statement I-1(b)
(Exhibit No. ____)
Additional Line

Company Name
Cost of Service for each Incremental or "At Risk" Facility
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total (a) \$	Incremental or "At Risk" Facilities		
				Production (b) \$	Storage (c) \$	Transmission (d) \$
	Operating Expenses					
1	Production & Gathering					
2	Underground Storage					
3	Transmission					
4	Customer Accounts					
5	Sales Expenses					
6	Administrative & General					
7	Total Operating Expenses					
8	Depreciation Expense					
9	Taxes - Other than Income					
10	Return					
11	Federal Income Tax					
12	State Income Taxes					
13	Revenue Credits					
14	TOTAL					

Docket No. RP
Statement I-1(b)
(Exhibit No. ____)
Additional Line

Company Name
Operation and Maintenance Expense by Incremental or "At Risk" Facility
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
1	Revenue Credits					
	PRODUCTION EXPENSES					
	Steam Production					
1	Operation supervision and equipment	700				
2	Operation Labor	701				
3	Boiler fuel	702				
4	Miscellaneous steam expenses	703				
5	Steam transferred-Credit	704				
6	Total Operation					
7	Maint. supervision and engineering	705				
8	Maint. of structures & improvements	706				
9	Maint. of boiler plant equipment	707				
10	Maint. of other steam prod. plant	708				
11	Total Maintenance					
12	Total Steam Production					
	Manufactured Gas Production					
13	Operation supervision & engineering	710				
14	Steam expenses	711				
15	Other power expenses	712				
16	Coke oven expenses	713				
17	Producer gas expenses	714				
18	Water gas generating expenses	715				

19	Oil gas generating expenses	716
20	Liquefied petroleum gas expenses	717
21	Other process production expenses	718
22	Total Production Labor & Expenses	
23	Fuel under coke ovens	719
24	Producer gas fuel	720
25	Water gas generator fuel	721
26	Fuel for oil gas	722
27	Fuel for LPG process	723
28	Other gas fuels	724
29	Fuel	724.1
30	Total Gas Fuels	
31	Coal carbonized in coke ovens	725
32	Oil for water gas	726
33	Oil for oil gas	727
34	Liquefied petroleum gas	728
35	Raw materials for oth. gas processes	729
36	Raw materials	729.1
37	Residuals expenses	730
38	Residuals produced-Credit	731
39	Purification expenses	732
40	Gas mixing expenses	733
41	Duplicate charges	734
42	Miscellaneous production expenses	735
43	Rents	736
44	Operation supplies and expenses	737
45	Total Gas Raw Materials	
46	Total Operation	
47	Maint. supervision & engineering	740
48	Maint. of structures & improvements	741
49	Maintenance of production equipment	742
50	Maintenance of production plant	743
51	Total Maintenance	

52	Total Mftd Gas Prod. Expenses				
	Natural Gas Production Expenses				
	Natural Gas Production and Gathering				
53	Operation supervision & engineering	750			
54	Production maps and records	751			
55	Gas wells expenses	752			
56	Field lines expenses	753			
57	Field compressor station expenses	754			
58	Field comp. station fuel & power	755			
59	Field meas. & regulating stat. exp.	756			
60	Purification expenses	757			
61	Gas well royalties	758			
62	Other expenses	759			
63	Rents	760			
64	Total Operation				
65	Maint. supervision and engineering	761			
66	Maint. of structures & improvements	762			
67	Maintenance of producing gas wells	763			
68	Maintenance of field lines	764			
69	Maint. of field comp. station equip.	765			
70	Maint. of field. meas. & reg. sta. equip.	766			
71	Maint. of purification equipment	767			
72	Maint. of drilling & cleaning equip.	768			
73	Maintenance of other equipment	769			
74	Maintenance of other plant	769.1			
75	Total Maintenance				
76	Total Natural Gas Prod. & Gathering				
	Products Extraction				
77	Operation supervision & engineering	770			
78	Operation labor	771			
79	Gas shrinkage	772			
80	Fuel	773			
81	Power	774			
82	Materials	775			
83	Operation supplies and expenses	776			

84	Gas processed by others	777
85	Royalties on products extracted	778
86	Marketing expenses	779
87	Products purchased	780
88	Variation in products inventory	781
89	Ext. prod. used by the utility-Cr.	782
90	Rents	783
91	Total Operation	
92	Maint. supervision & engineering	784
93	Maint. of structures & improvements	785
94	Maint. of ext. & refining equip.	786
95	Maint. of pipe lines	787
96	Maint. of ext. products stor. equip.	788
97	Maint. of compressor equipment	789
98	Maint. of gas meas. & reg. equip.	790
99	Maintenance of other equipment	791
100	Maintenance of prod. ext. plant	792
101	Total Maintenance	
102	Total Products Extraction	
	Exploration and Development Expenses	
103	Delay rentals	795
104	Nonproductive well drilling	796
105	Abandoned leases	797
106	Other exploration	798
107	Total Exploration & Development Exp.	
	Other Gas Supply Expenses	
108	Natural Gas purchases	799
109	Natural gas well head purchases	800
110	Wellhead purch., interco. trfrs	800.1
111	Natural gas field line purchases	801
112	Nat gas gasoline plant outlet purch.	802
113	Nat. gas transmission line purchases	803
114	Natural gas city gate purchases	804
115	Liquefied natural gas purchases	804.1
116	Other gas purchases	805

117	Purchased gas cost adjustments	805.1				
118	Total Purchased Gas					
119	Exchange Gas	806				
120	Well Expenses - Purchased Gas	807.1				
121	Oper. of Purch. Gas Meas. Stations	807.2				
122	Maint. of Purch. Gas Meas. Stations	807.3				
123	Purchased Gas Calculation Expenses	807.4				
124	Other Purchased Gas Expenses	807.5				
125	Total Purchased Gas					
126	Gas withdrawn from storage-Debit	808.1				
127	Gas delivered to storage-Credit	808.2				
128	W/drawals of LNG held for proc.-dr	809.1				
129	Del. of natural gas for processing	809.2				
130	Gas used for compressor sta. fuel-cr	810				
131	Gas used for products extraction-cr	811				
132	Gas used for other util. ops.-cr	812				
133	Gas used in utility operations-cr	812.1				
134	Tot. Gas Used in Util. Ops. - Cr					
135	Other gas supply expenses	813				
136	Total Other Gas Supply Expenses					
137	Total Prod. Expenses					

NATURAL GAS STORAGE TERMINALING AND PROCESSING EXPENSES

	Underground Storage Expenses	
138	Operation supervision & engineering	814
139	Maps and records	815
140	Wells expenses	816
141	Lines expenses	817
142	Compressor station expenses	818
143	Compressor station fuel and power	819
144	Measuring and regulating sta. exp.	820
145	Purification expenses	821

146	Exploration and development	822
147	Gas losses	823
148	Other expenses	824
149	Storage well royalties	825
150	Rents	826
151	Operation supplies and expenses	827

_____	_____	_____	_____
_____	_____	_____	_____

153	Maintenance supervision and expenses	830
154	Maint. of structures and imp.	831
155	Maintenance of reservoir and wells	832
156	Maintenance of lines	833
157	Maint. of compressor station exp.	834
158	Maint. of meas. & regulating equip.	835
159	Maint. of purification equipment	836
160	Maint. of other equipment	837
161	Maint. of oth. underground stor. plt	838
162	Maintenance of local storage plant	839

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

163	Total Maintenance	
164	Total Underground Storage Expenses	

	Other Storage Expenses	
165	Operation supervision & engineering	840
166	Operation labor and expenses	841
167	Rents	842
168	Fuel	842.1
169	Power	842.2
170	Gas losses	842.3

_____	_____	_____	_____
_____	_____	_____	_____

171	Total Operation	
172	Maint. supervision and engineering	843.1
173	Maint. of structures & improvements	843.2
174	Maintenance of gas holders	843.3
175	Maint. of purification equipment	843.4
176	Maint. of liquefaction equipment	843.5
177	Maint. of vaporizing equipment	843.6
178	Maintenance of compressor equipment	843.7
179	Maint. of meas. and reg. equipment	843.8

180	Maintenance of other equipment	843.9				
181	Total Maintenance					
182	Total Other Storage Expenses					
	Liquefied Natural Gas Terminaling and Processing Expenses					
183	Oper. supervision and engineering	844.1				
184	LNG proc. terminal labor & expenses	844.2				
185	Lique. processing labor and expenses	844.3				
186	LNG transportation labor & expenses	844.4				
187	Measuring & regulating labor & exp.	844.5				
188	Compressor station labor and exp.	844.6				
189	Communication system expenses	844.7				
190	System control and load dispatching	844.8				
191	Fuel	845.1				
192	Power	845.2				
193	Rents	845.3				
194	Demurrage charges	845.4				
195	Wharfage receipts-credit	845.5				
196	Proc. lique. or vap. gas by others	845.6				
197	Gas losses	846.1				
198	Other expenses	846.2				
199	Total Operation					
200	Maint. supervision & engineering	847.1				
201	Maint. of structures & improvements	847.2				
202	Maint. of LNG gas terminal equipment	847.3				
203	Maint. of LNG transportation equip.	847.4				
204	Maint. of meas. & regulating equip.	847.5				
205	Maint. of compressor station equip.	847.6				
206	Maint. of communication equipment	847.7				
207	Maint. of other equipment	847.8				
208	Total Maintenance					
209	Total LNG Term. and Pro. Exp.					
210	Total Natural Gas Storage					

TRANSMISSION EXPENSES

211	Operation supervision and expenses	850
212	System control and load dispatching	851
213	Communication system expenses	852
214	Compressor sta. labor & expenses	853
215	Compressor station fuel and power	853.1
216	Gas for compressor station fuel	854
217	Oth. fuel & power for comp. sta.	855
218	Mains expenses	856
219	Measuring & regulating station exp.	857
220	Operation supplies and expenses	857.1
221	Trans. and comp. of gas by others	858
222	Other expenses	859
223	Rents	860

224 Total Operation

225	Maintenance supervision and expenses	861
226	Maint. of structures & improvements	862
227	Maint. of mains	863
228	Maint. of compressor station exp.	864
229	Maint. of meas. & regulating equip.	865
230	Maint. of communication equipment	866
231	Maint. of other equipment	867
232	Maintenance of other plant	868
233	Operation supervision & engineering	870

234 Total Maintenance

235 Total Transmission Expenses

DISTRIBUTION EXPENSES

236	Distribution load dispatching	871
237	Compressor sta. labor & expenses	872
238	Compressor station fuel and power	873
239	Mains and services expenses	874
240	Meas. and reg. stat. exp.-General	875
241	Meas. and reg. stat. exp.-Industrial	876
242	M&R stat. exp.-City gate check sta.	877
243	Meter and house regulator expenses	878
244	Customer installation expenses	879
245	Other expenses	880

246	Miscellaneous distribution expenses	880.1
247	Rents	881

248	Total Operation				
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249	Maintenance Supervision and expenses	885
	Maintenance of:	
250	Structures & improvements	886
251	Mains	887
252	Compressor station exp.	888
253	M&R equipment-General	889
254	M&R equip.-Industrial	890
255	M&R equip.-Citygate chk sta.	891
256	Services	892
257	Lines	892.1
258	Meters and house regulators	893
259	Other equipment	894
260	Other plant	895

261	Total Maintenance				
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262	Total Distribution Expenses				
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CUSTOMER ACCOUNTS EXPENSES

263	Supervision	901
264	Meter reading expenses	902
265	Customer records & collection exp.	903
266	Uncollectible accounts	904
267	Miscellaneous customer accounts exp.	905

268	Total Operation				
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269	Total Customer Accounts Expenses				
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CUSTOMER SERVICE AND INFORMATIONAL EXPENSES

270	Cust. service & informational exp.	906
271	Supervision	907
272	Customer assistance expenses	908
273	Informational and instructional exp.	909
274	Misc. cust. serv. & info. exp.	910

275	Total Customer Service and Information Expenses				
	SALES EXPENSES				
276	Supervision	911			
277	Demonstrating and selling expenses	912			
278	Advertising expenses	913			
279	Miscellaneous sales expenses	916			
280	Sales expenses	917			
281	Total Sales Expenses				
	ADMINISTRATIVE AND GENERAL EXPENSES				
282	Administrative and general salaries	920			
283	Office supplies and expenses	921			
284	Admin. expenses transferred-Credit	922			
285	Outside services employed	923			
286	Property insurance	924			
287	Injuries and damages	925			
288	Employee pensions and benefits	926			
289	Franchise requirements	927			
290	Regulatory Commission expense	928			
291	Duplicate charges-Credit	929			
292	General advertising expenses	930.1			
293	Miscellaneous general expenses	930.2			
294	Rents	931			
295	Total Operation				
296	Transportation expenses	933			
297	Maintenance of general plant	935			
298	Total Maintenance				
299	Total Admin. and General Exp.				
300	TOTAL O&M EXPENSES				

Provide this schedule for each incremental or "at risk" facility.

Docket No. RP
Statement I-1(b)
(Exhibit No. ____)
Additional Line

Company Name
Operation and Maintenance Expense by Incremental or "At Risk" Facility
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total	Incremental or "At Risk" Facility			
			(a) \$	(b) \$	(c) \$	(d) \$	
1	Total A&G Expenses						
2	Zone % of Production & Gathering Plant						
3	A&G Zone Based on Direct Plant						
4	Zone % of Production & Gathering Labor						
5	A&G Zone Based on Direct Labor						
6	Zone Prod. & Gath. A&G Expense						

Provide all allocation factors.
Provide this schedule for each function by zone, as applicable.

Docket No. RP
Statement I-1(b)
(Exhibit No. ____)
Additional Line

Company Name
Depreciation, Depletion, Amortization and Negative Salvage Expenses for each Incremental Facility
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As, Adjusted (a) \$	Incremental or "At Risk" Facility			
				(b) \$	(c) \$	(d) \$	
	Account 403 - Depreciation						
	Production & Gathering						
1	Offshore						
2	Onshore						
3	Negative Salvage						
	Transmission						
4	Offshore						
5	Onshore						
6	Negative Salvage						
7	Underground Storage						
8	General						
9	Total		_____	_____	_____	_____	
			_____	_____	_____	_____	
10	Account 404 - Amortization						
			_____	_____	_____	_____	
11	Total Depreciation & Amortization Expense		_____	_____	_____	_____	
			_____	_____	_____	_____	

Docket No. RP
Statement I-1(b)
(Exhibit No. ____)
Additional Line

Company Name
Taxes - Other than Income for each Incremental or "At Risk" Facility
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total	Incremental or "At Risk" Facilities			
			(a) \$	(b) \$	(c) \$	(d) \$	
1	Ad Valorem (List by State)						
2	Franchise (List by State)						
3	Social Security						
4	Miscellaneous (List by State)						
5	Total Other Taxes						

Docket No. RP
Statement I-1(b)
(Exhibit No. ____)
Additional Line

Company Name
Rate Base and Return for each Incremental or "At Risk" Facility
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted	Incremental or "At Risk" Facilities		
			(a) \$	(b) \$	(c) \$	(d) \$
1	Plant					
2	Production & Gathering					
3	Underground Storage					
4	Transmission					
5	Gas Stored Underground - Noncurrent					
6	Gas Stored Underground - System					
7	General					
8	Intangible					
9	Total Plant		_____	_____	_____	_____
	Accumulated Provision for		_____	_____	_____	_____
10	Depreciation					
11	Net Plant		_____	_____	_____	_____
12	Accumulated Deferred Income Taxes		_____	_____	_____	_____
13	Working Capital					
14	Rate Base		_____	_____	_____	_____
15	Return on Rate Base at _____ %		_____	_____	_____	_____
			_____	_____	_____	_____

Docket No. RP
Statement I-1(b)
(Exhibit No. ____)
Additional Line

Company Name
Accumulated Provision for Depreciation, Depletion and Amortization
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Incremental or "At Risk" Facilities			
				(b) \$	(c) \$	(d) \$	
	Account 108 - Accumulated Provision for Depreciation						
	Production & Gathering						
1	Offshore						
2	Onshore						
3	Negative Salvage						
4	Total						
	Transmission						
5	Offshore						
6	Onshore						
7	Negative Salvage						
8	Total						
9	Underground Storage						
10	General						
11	Subtotal						
12	Retirement Work in Progress						
13	Total Account 108						

	Account 111 - Accumulated Provision				
	for Amortization				
15	Total Accumulated Provision				

Docket No. RP
Statement I-1(b)
(Exhibit No. ____)
Additional Line

Company Name
Working Capital for each Incremental or "At Risk" Facility
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total	Incremental or "At Risk" Facilities		
			As Adjusted	(b)	(c)	(d)
			(a)			
			\$	\$	\$	\$
1	Cash Working Capital					
2	Materials and Supplies					
3	Prepayments					
4	Gas Stored Underground					
5	Total Working Capital					

Docket No. RP
Statement I-1(b)
(Exhibit No. ____)
Additional Line

Company Name
Income Taxes for each Incremental or "At Risk" Facility
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Incremental or "At Risk" Facilities			
				(b) \$	(c) \$	(d) \$	
	Federal Income Tax						
1	Return on Rate Base at _____%						
2	Less: Interest on Debt Expense						
3	Federal Tax Base						
	Federal Income Tax Adjustments						
4	Amortization of Equity AFUDC						
5	Overfunded/Unfunded ADIT						
6	Net FIT Adjustment						
7	Return after FIT Adjustments						
	Federal Income Tax at _____%						
8	Line _ x Federal Tax on Tax Effect)						
	State Income Taxes						
	Allocation of State Income Taxes to Functions						

Show the derivation of the state income tax rate on line 9 on a separate schedule or Schedule H-3(1).

Docket No. RP
Statement I-1(b)
(Exhibit No. ____)
Additional Line

Company Name
Revenue Credits for each incremental or "At Risk" Facility
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total	Incremental or "At Risk" Facilities		
			As Adjusted			
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
1	Revenue Credits					
	Include all accounts.					
			_____	_____	_____	_____

Docket No. RP
Statement I-1(c)
(Exhibit No. ____)
Additional Line

Company Name
Zone Operation and Maintenance Expense
for Production Expenses
12 Month Period Ending _____, As Adjusted

Line No.	Description of Tax	Reference	Total Prod Expenses (a) \$	Labor (b) \$	Supplies & Expenses (c) \$
	Production Expenses				
	Natural Gas Production and Gathering				
1	Operation supervision and engineering	750			
2	Production maps and records	751			
3	Gas wells expenses	752			
4	Field lines expenses	753			
5	Field compressor station expenses	754			
6	Field compressor station fuel and power	755			
7	Field meas. and regulating stat. expenses	756			
8	Purification expenses	757			
9	Gas well royalties	758			
10	Other expenses	759			
11	Rents	760			
12	Total Operation		<hr/>	<hr/>	<hr/>
13	Maintenance supervision and engineering	761	<hr/>	<hr/>	<hr/>
14	Maint. of structures and improvements	762			
15	Maintenance of producing gas wells	763			
16	Maintenance of field lines	764			
17	Maint. of field compressor stat. equip.	765			
18	Maint. of field meas. & reg. stat. equip.	766			
19	Maintenance of purification equipment	767			
20	Maint. of drilling and cleaning equipment	768			
21	Maintenance of other equipment	769			
22	Maintenance of other plant	769.1			

23	Total Maintenance			
24	Total Nat. Gas Prod. and Gathering			
	Products Extraction			
25	Operation supervision and engineering	770		
26	Operation labor	771		
27	Gas shrinkage	772		
28	Fuel	773		
29	Power	774		
30	Materials	775		
31	Operation supplies and expenses	776		
32	Gas processed by others	777		
33	Royalties on products extracted	778		
34	Marketing expenses	779		
35	Products purchased	780		
36	Variation in products inventory	781		
37	Extracted prod. used by the utility-Cr.	782		
38	Rents	783		
39	Total Operation			
40	Maintenance supervision and engineering	784		
41	Maint. of structures and improvements	785		
42	Maint. of extraction and refining equip.	786		
43	Maintenance of pipe lines	787		
44	Maint. of extracted prod. storage equip.	788		
45	Maintenance of compressor equipment	789		
46	Maint. of gas meas. and regulating equip.	790		
47	Maintenance of other equipment	791		
48	Maintenance of products extraction plant	792		
49	Total Maintenance			
50	Total Products Extraction			
	Exploration and Development Expenses			
51	Delay rentals	795		

52	Nonproductive well drilling	796			
53	Abandoned leases	797			
54	Other exploration	798			
55	Total Exploration and Development Expenses		<hr/>	<hr/>	<hr/>
56	Total Production Expenses		<hr/>	<hr/>	<hr/>
			<hr/>	<hr/>	<hr/>

Provide this schedule for each expense by function, and by zone, as applicable.

Docket No. RP
Statement I-1(c)
(Exhibit No. ____)
Additional Line

Company Name
Zone Administrative & General Expense - Production
12 Month Period Ending _____, As Adjusted

Line No.	Description of Tax	Reference	Detail (a) \$	Amount (b) \$
1	Total Production & Gathering A&G Expenses			
2	Zone % of Production & Gathering Plant			
3	A&G to Zone Based on Direct Plant			
4	Zone % of Production & Gathering Labor			
5	A&G to Zone Based on Direct Labor			
6	Zone Prod. & Gath. A&G Expense			

Provide all allocation factors.

Provide this schedule for each function by zone, as applicable.

Docket No. RP
Statement I-1(c)
(Exhibit No. ____)
Additional Line

Company Name
Zone Depreciation, Depletion, Amortization and Negative Salvage
12 Month Period Ending _____, As Adjusted

Line No.	Description of Tax	Detail (a) \$	Amount (b) \$	Expense (c) \$
	Account 403 - Depreciation Expense			
	Production & Gathering			
1	Offshore			
2	Onshore			
3	Negative Salvage			
4	General			
5	Total			
6	Account 404 - Amortization			
7	Total Depreciation & Amortization Expense			
	Reconciliation			
8	Depreciable Plant			
9	Clearing Account Plant			
10	Non-Depreciable Plant			
11	Total Zone Plant Investment			

Provide this schedule for each function by zone, as applicable.

Docket No. RP
Statement I-1(c)
(Exhibit No. ____)
Additional Line

Company Name
Zone Taxes - Other than Income
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
1	Ad Valorem (List by State)					
2	Franchise (List by State)					
3	Social Security					
4	Miscellaneous (List by State)					
5	Total Other Taxes					

Subsequent workpapers must reflect in detail each type of tax with all zone information with a workpaper reference included in the reference column.

Provide this schedule for each zone, as applicable.

Docket No. RP
Statement I-1(c)
(Exhibit No. ____)
Additional Line

Company Name
Zone Rate Base and Return
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
1	Plant					
2	Accumulated Provision for Depreciation					
3	Net Plant		_____	_____	_____	_____
4	Accumulated Deferred Income Taxes		_____	_____	_____	_____
5	Working Capital					
6	Rate Base - Zone		_____	_____	_____	_____
			=====	=====	=====	=====
7	Return on Rate Base at _____ %					
			=====	=====	=====	=====

Subsequent workpapers must reflect in detail all components of each line item of the zone
Rate Base and workpaper references included in the reference column.

Provide this schedule for each zone, as applicable.

Docket No. RP
Statement I-1(c)
(Exhibit No. ____)
Additional Line

Company Name
Zone Income Taxes
For Production
12 Month Period Ending _____, As Adjusted

Line No.	Description	Referenc e	Detail (a) \$	Amount (b) \$
	Federal Income Tax			
1	Return on Rate Base at _____%			
2	Less: Interest and Debt Expense			
3	Federal Tax Base			
	Federal Income Tax Adjustments			
4	Amortization of Equity AFUDC			
5	Overfunded/Unfunded ADIT			
6	Net FIT Adjustment			
7	Return after FIT Adjustments			
	Federal Income Tax at _____%			
8	Line _ x Federal Tax on Tax Effect)			
	State Income Taxes			
9	Allocation of State Income Taxes to Functions			

Subsequent workpapers must reflect in detail all components of each line item of the zone Income Taxes and workpaper references included in the reference column.

Provide this schedule for each function by zone, as applicable.

Docket No. RP
Statement I-1(c)
(Exhibit No. ____)
Additional Line

Company Name
Zone Plant
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
1	Gas Plant excluding Gen. & Int. Plt.					
2	General					
3	Intangible					
4	Total Plant		_____	_____	_____	_____
			_____	_____	_____	_____

Subsequent workpapers must reflect in detail all components of each line item of the zone
Plant and workpaper references included in the reference column.

Provide this schedule for each zone, as applicable.

Docket No. RP
Statement I-1(c)
(Exhibit No. ____)
Additional Line

Company Name
Zone Accumulated Provision for Depreciation, Depletion
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Reserve Balance (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
	Account 108 - Accumulated Provision for Depreciation					
	Production & Gathering					
1	Offshore					
2	Onshore					
3	Total		_____	_____	_____	_____
4	Negative Salvage		_____	_____	_____	_____
	Transmission					
5	Offshore					
6	Onshore					
7	Total		_____	_____	_____	_____
8	Negative Salvage		_____	_____	_____	_____
9	Underground Storage					
10	General					
11	Subtotal					
12	Retirement Work in Progress		_____	_____	_____	_____
13	Total Account 108		_____	_____	_____	_____
	Account 111 - Accumulated Provision					

14 for Amortization

15 Total Accumulated Provision

_____	_____	_____	_____
_____	_____	_____	_____

Provide this schedule for each zone, as applicable.

Docket No. RP
Statement I-1(c)
(Exhibit No. ____)
Additional Line

Company Name
Zone Working Capital
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Amount (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
1	Cash Working Capital					
2	Materials and Supplies					
3	Prepayments					
4	Gas Stored Underground					
5	Total Working Capital		_____	_____	_____	_____
			=====	=====	=====	=====

Subsequent references must reflect in detail all components of each line item of
Working Capital and workpaper references included in the reference column.

Provide this schedule for each zone, as applicable.

Docket No. RP
Statement I-1(c)
(Exhibit No. ____)
Additional Line

Company Name
Zone Revenue Credits
12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
-------------	-------------	-----------	-----------------------------------	-------------------------	----------------------	---------------------------

1	Revenue Credits					
	Include all accounts.					

Subsequent workpapers must reflect in detail all components of each line item of the zone.
Revenue Credits and workpaper references should be included in the reference column.
Provide this schedule for each zone, as applicable.

Statement I-1(d)
 (Exhibit No. ____)
 Additional Line

Company Name
 Basis of Allocation of Common Costs to Function
 12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Direct Gross Plant		Direct Labor	
			Total, As Adj	Percentage	Amount	Percentage
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
1	Production & Gathering Zones					
2	Incremental or "At Risk" Facilities					
3	Total					
4	Underground Storage Zones					
5	Incremental or "At Risk" Facilities					
6	Total					
7	Transmission Zones					
8	Incremental or "At Risk" Facilities					
9	Total					
10	Total Pipeline System			100%		100%

Statement I-1(d)
 (Exhibit No. ____)
 Additional Line

Company Name
 A&G Expenses Functionalized by KN Method
 12 Month Period Ending _____, As Adjusted

Line No.	Description	Total As Adjusted (a) \$	FUNCTIONALIZATION		
			Prod. & Gath. (b) \$	Storage (c) \$	Transmission (d) \$
1	Direct Labor Costs				
2	Direct Labor Percent	100%			
3	Gross Plant Costs				
4	Gross Plant Percent	100%			
	A&G Allocation				
5	Direct Labor				
6	Direct Plant				
7	Total				

Provide this schedule for each zone and incremental or "At Risk" Facility, as well as for each function.

Statement I-1(d)
 (Exhibit No. ____)
 Additional Line

Company Name
 A&G Expenses Functionalized by KN Method
 12 Month Period Ending _____, As Adjusted

Line No.	Description	Account No.	Expenses As Adjusted (a) \$	Labor (b) \$	Plant (c) \$	Other (d) \$
1	Administrative and general salaries	920				
2	Office supplies and expenses	921				
3	Administrative expenses transferred- Credit922					
4	Outside services employed	923				
5	Property insurance	924				
6	Injuries and damages	925				
7	Employee pensions and benefits	926				
8	Franchise requirements	927				
9	Regulatory Commission expense	928				
10	Duplicate charges-Credit	929				
11	General advertising expenses	930.1				
12	Miscellaneous general expenses	930.2				
13	Rents	931				
14	Transportation expenses	933				
15	Maintenance of general plant	935				
16	Allocation of Others					

Provide this schedule for each zone and incremental or "At Risk" Facility, as well as for each function.

Statement I-1(d)
 (Exhibit No. ____)
 Additional Line

Company Name
 Basis of Allocation of Common and General Costs to Functions
 12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
1	Gas Plant Factors					
2	Gas Plant Percent		100%			
	Allocations					
	Plant					
3	Gas Plant - Intangible					
4	Gas Plant - General					
	Accumulated DDA					
5	Account 108 - General					
6	Account 111 - Intangible					
	DDA Expense					
7	Intangible					
8	General					
	Working Capital					
9	Material & Supplies					
10	Prepayments					
	Rate Base & Return Allowance					
11	Deferred Income Tax					
	Taxes					
12	Equity Portion - AFUDC					
13	Overfunded/Unfunded ADIT					
14	Ad Valorem Taxes					
15	Taxes Other than Income					
16	Revenue Credits					
17	Labor Costs					
18	Labor Percent		100%			
	Items Allocated					
	Taxes					
19	FICA					
20	FUTA					

21	SUTA	
22	Rate Bas	
23	Rate Base Percent	100%
	Items Allocated	
	Taxes	
24	Interest	
	Direct Assignments	
	Items Allocated	
25	Operation & Maintenance	

Statement I-1(d)
 (Exhibit No. ____)
 Additional Line

Company Name
 Basis of Allocation of Common and General Costs to Production Function by Zone & Incremental Facilities
 12 Month Period Ending _____, As Adjusted

Line No.	Description	Reference	Production	Zones			Incrementals		
			Total As Adjusted	(a)	(b)	(c)	(d)	(e)	(f)
				\$	\$	\$	\$	\$	\$
1	Gas Plant Factors								
2	Gas Plant Percent		100%						
	Allocations								
	Plant								
3	Gas Plant - Intangible								
4	Gas Plant - General								
	Accumulated DDA								
5	Account 108 - General								
6	Account 111 - Intangible								
	DDA Expense								
7	Intangible								
8	General								
	Working Capital								
9	Material & Supplies								
10	Prepayments								
	Rate Base & Return Allowance								
11	Deferred Income Tax								
	Taxes								
12	Equity Portion - AFUDC								
13	Overfunded/Underfunded ADIT								
14	Ad Valorem Taxes								
15	Taxes Other than Income								
16	Revenue Credits								
17	Labor Costs								
18	Labor Percent		100%						
	Items Allocated								
	Taxes								

19	FICA	
20	FUTA	
21	SUTA	
22	Rate Base	
23	Rate Base Percent	100%
	Items Allocated	
	Taxes	
24	Interest	
	Direct Assignments	
	Items Allocated	
25	Operation & Maintenance	

Provide this schedule for each function, as applicable.

Statement I-2
 (Exhibit No. ____)
 Additional Line

Company Name
 Classification of Production Cost of Service by Zone and Incremental or "At Risk Facility"
 12 Month Period Ending _____, As Adjusted

Line No.	Description	Account No.	Total (a) \$	Fixed (b) \$	Variable (c) \$	Total (d) \$	Reservation (e) \$	Usage (f) \$
PRODUCTION EXPENSES								
	Steam Production							
1	Operation supervision and equipment	700						
2	Operation Labor	701						
3	Boiler fuel	702						
4	Miscellaneous steam expenses	703						
5	Steam transferred-Credit	704						
6	Total Operation							
7	Maint. supervision and engineering	705						
8	Maint. of structures & improvements	706						
9	Maint. of boiler plant equipment	707						
10	Maint. of other steam prod. plant	708						
11	Total Maintenance							
12	Total Steam Production							
	Manufactured Gas Production							
13	Operation supervision & engineering	710						
14	Steam expenses	711						
15	Other power expenses	712						
16	Coke oven expenses	713						
17	Producer gas expenses	714						
18	Water gas generating expenses	15						
19	Oil gas generating expenses	716						
20	Liquefied petroleum gas expenses	717						
21	Other process production expenses	718						
22	Total Production Labor & Expenses							
23	Fuel under coke ovens	719						

24	Producer gas fuel	720
25	Water gas generator fuel	721
26	Fuel for oil gas	722
27	Fuel for lique. petrol. gas process	723
28	Other gas fuels	724
29	Fuel	724.1
30	Total Gas Fuels	
31	Coal carbonized in coke ovens	725
32	Oil for water gas	726
33	Oil for oil gas	727
34	Liquefied petroleum gas	728
35	Raw materials for other gas proc.	729
36	Raw materials	729.1
37	Residuals expenses	730
38	Residuals produced-Credit	731
39	Purification expenses	732
40	Gas mixing expenses	733
41	Duplicate charges	734
42	Miscellaneous production expenses	735
43	Rents	736
44	Operation supplies and expenses	737
45	Total Gas Raw Materials	
46	Total Operation	
47	Maint. supervision & engineering	740
48	Maint. of structures & improvements	741
49	Maintenance of production equipment	742
50	Maintenance of production plant	743
51	Total Maintenance	
52	Total Manufactured Gas Prod. Exp.	
	Natural Gas Production Expenses	
	Natural Gas Production and Gathering	
53	Operation supervision & engineering	750
54	Production maps and records	751
55	Gas wells expenses	752
56	Field lines expenses	753
57	Field compressor station expenses	754
58	Field compressor sta. fuel & power	755
59	Field meas. & regulating sta. exp.	756
60	Purification expenses	757
61	Gas well royalties	758
62	Other expenses	759

63	Rents	760
64	Total Operation	
65	Maint. supervision & engineering	761
66	Maint. of structures & improvements	762
67	Maint. of producing gas wells	763
68	Maintenance of field lines	764
69	Maint of field comp. sta. equip.	765
70	Maint. of field meas. & reg. sta. equip.	766
71	Maint. of purification equipment	767
72	Maint. of drilling & cleaning equip	768
73	Maintenance of other equipment	769
74	Maintenance of other plant	769.1
75	Total Maintenance	
76	Total Nat. Gas Prod. and Gathering	
	Products Extraction	
77	Op. supervision & engineering	770
78	Operation labor	771
79	Gas shrinkage	772
80	Fuel	773
81	Power	774
82	Materials	775
83	Operation supplies and expenses	776
84	Gas processed by others	777
85	Royalties on products extracted	778
86	Marketing expenses	779
87	Products purchased	780
88	Variation in products inventory	781
89	Extracted prod. used by utility-Cr	782
90	Rents	783
91	Total Operation	
92	Maint. supervision & engineering	784
93	Maint. of structures & improvements	785
94	Maint. of extract. & refining equip	786
95	Maint. of pipe lines	787
96	Maint. of ext. prod. storage equip.	788
97	Maint. of compressor equipment	789
98	Maint. of gas meas. & reg. equip.	790
99	Maint. of other equipment	791
100	Maint. of products extraction plant	792
101	Total Maintenance	

102	Total Products Extraction	
	Exploration and Development Expenses	
103	Delay rentals	795
104	Nonproductive well drilling	796
105	Abandoned leases	797
106	Other exploration	798
107	Total Exploration and Development Exp.	
	Other Gas Supply Expenses	
108	Natural Gas purchases	799
109	Natural gas well head purchases	800
110	Nat. gas wellhead purch., intercompany transfers	800.1
111	Natural gas field line purchases	801
112	Nat. gas gasoline plant outlet purchases	802
113	Natural gas trans. line purch.	803
114	Natural gas city gate purchases	804
115	Liquefied natural gas purchases	804.1
116	Other gas purchases	805
117	Purchased gas cost adjustments	805.1
118	Total Purchased Gas	
119	Exchange Gas	806
120	Well Expenses - Purchased Gas	807.1
121	Operation of Purch. Gas Meas. Sta.	807.2
122	Maint. of Purch. Gas Meas. Stations	807.3
123	Purchased Gas calculation Expenses	807.4
124	Other Purchased Gas Expenses	807.5
125	Total Purchased Gas	
126	Gas withdrawn from storage-Debit	808.1
127	Gas delivered to storage-Credit	808.2
128	W/drawals of LNG held for proc.-dr	809.1
129	Del. of natural gas for processing	809.2
130	Gas used for comp. sta. fuel-credit	810
131	Gas used for prod. extraction-cr	811
132	Gas used for other utility ops-cr	812
133	Gas used in utility operations-cr	812.1
134	Total Gas Used in Utility Ops - Credit	

135	Other gas supply expenses	813
136	Total Other Gas Supply	
	Expenses	
137	Total Production Expenses	
138	Administrative & General Expenses	
139	Total Operating Expenses	
140	Depreciation Expense	
141	Taxes - Other than Income	
142	Return	
143	Federal Income Tax	
144	State Income Taxes	
145	Revenue Credits	
146	Total Production Cost of Service	

Provide this schedule for each functional cost of service.

Docket No. RP
Statement I-3
(Exhibit No. ____)
Additional Line

Company Name
12 Month Period Ending _____, As Adjusted

Line No.	Total (a) \$	Reservation (b) \$	Usage (c) \$
-------------	--------------------	--------------------------	--------------------

Provide all services by function, zone and incremental or "At Risk" Facilities.

III. SCHEDULES G-1, G-2, AND G-3 INSTRUCTIONS

1. The following information must appear in the spreadsheet, but not in the order shown:

Requirements for Schedule G-1

- Actual Revenues - Broken down between Operating Revenues, and Revenues from Surcharges or Other Sources*
- Actual Billing Determinants
- Month
- Customer Name - Affiliates Separately Identified
- Rate Schedule - Differentiate rate schedules under which costs are allocated and rate schedules under which revenues are credited for the base period with cross-references to the other filed statements and schedules.
- Receipt and Delivery Zone
- Major Rate Component (e.g., reservation charges)
- Actual Throughput
- Actual Contract Demand
- Totals

Report separately firm contracts with a term of one year or more from firm contracts with a term less than one year.

* Other Revenues are, e.g., ACA, GRI, and transition costs

Requirements for Schedule G-2

- Revenues - Separated between operating revenues and revenues from surcharges or other sources*
- Billing Determinants
- Month
- Customer Name - Separately identify affiliates
- Rate Schedule - Differentiate rate schedules under which costs are allocated and rate schedules under which revenues are credited for the base period with cross-references to the other filed statements and schedules.

- Receipt and Delivery Zone
- Major Rate Component
- Totals for the Base Period Adjusted for Known and Measurable Changes
- Projected Throughput
- Projected Contract Demand

Report separately firm contracts with a term of one year or more from firm contracts with a term less than one year.

* Other Revenues are, e.g., ACA, GRI, and transition costs

2. All pieces of information appearing in the title, headings, or subheadings must be repeated as a column of data in the tab-delimited file following the last column of data appearing on the printed version of the schedule.
3. Number only data lines.
4. Rows containing totals or subtotals must be identified with the word "Total" appearing in the second column. Fill in enough of the columns to identify the nature of the total.
5. Enter the month and year in a single column on Schedule G-1.

The spreadsheet organization shown in the sample on the next page is not intended to establish a template for Schedules G-1, G-2, or G-3. The sample spreadsheet is intended to demonstrate the concepts embodied in instructions 2 through 5 above.

Sample Spreadsheet for Schedule G-1

DOCKET: RP99-99-999
SCHEDULE:G-1

ABC Pipeline Company
Base Period Revenues
Base Period Ending October 31, 1994
Contracts With Terms of One Year or Greater

LN	Month	Volume	Operating Revenue	Surcharge Revenue	Total Revenue	Footnote	Contract	Customer	Rate Component	Zone	Service	Term
1	9311	4699	563.88	-117.47	446.41	x1/x2		1 Customer 1	USAGE	A	FT	A YEAR OR MORE
2	9312	2549	305.88	-63.72	242.16	x1/x2		1 Customer 1	USAGE	A	FT	A YEAR OR MORE
3	9401	5287	634.44	-132.17	502.27	x1/x2		1 Customer 1	USAGE	A	FT	A YEAR OR MORE
4	9402	4632	555.84	-115.8	440.04	x1/x2		1 Customer 1	USAGE	A	FT	A YEAR OR MORE
5	9403	5868	704.16	-146.7	557.46	x1/x2		1 Customer 1	USAGE	A	FT	A YEAR OR MORE
6	9404	6624	794.88	-165.6	629.28	x1/x2		1 Customer 1	USAGE	A	FT	A YEAR OR MORE
7	9405	3648	437.76	-91.2	346.56	x1/x2		1 Customer 1	USAGE	A	FT	A YEAR OR MORE
8	9406	4682	561.84	-117.05	444.79	x1/x2		1 Customer 1	USAGE	A	FT	A YEAR OR MORE
9	9407	4852	582.24	-121.3	460.94	x1/x2		1 Customer 1	USAGE	A	FT	A YEAR OR MORE
10	9408	6854	822.48	-171.35	651.13	x1/x2		1 Customer 1	USAGE	A	FT	A YEAR OR MORE
11	9409	2584	310.08	-64.6	245.48	x1/x2		1 Customer 1	USAGE	A	FT	A YEAR OR MORE
12	9410	3489	418.68	-87.22	331.46	x1/x2		1 Customer 1	USAGE	A	FT	A YEAR OR MORE
13	TOTAL	55768	6692.16	-1394.18	5297.98			1 Customer 1	USAGE	A	FT	A YEAR OR MORE
14	9311	0	0	0	0	x1/x2		2 Customer 2	USAGE	B	TI	A YEAR OR MORE
15	9312	0	0	0	0	x1/x2		2 Customer 2	USAGE	B	TI	A YEAR OR MORE
16	9401	0	0	0	0	x1/x2		2 Customer 2	USAGE	B	TI	A YEAR OR MORE
17	9402	67892	1357.84	0	1357.84	x1/x2		2 Customer 2	USAGE	B	TI	A YEAR OR MORE
18	9404	5287	105.74	0	105.74	x1/x2		2 Customer 2	USAGE	B	TI	A YEAR OR MORE
19	9405	0	0	0	0	x1/x2		2 Customer 2	USAGE	B	TI	A YEAR OR MORE
20	9406	0	0	0	0	x1/x2		2 Customer 2	USAGE	B	TI	A YEAR OR MORE
21	9407	0	0	0	0	x1/x2		2 Customer 2	USAGE	B	TI	A YEAR OR MORE
22	9408	157463	3149.26	0	3149.26	x1/x2		2 Customer 2	USAGE	B	TI	A YEAR OR MORE
23	9409	0	0	0	0	x1/x2		2 Customer 2	USAGE	B	TI	A YEAR OR MORE
24	9410	0	0	0	0	x1/x2		2 Customer 2	USAGE	B	TI	A YEAR OR MORE
25	TOTAL	230642	4612.84	0	4612.84			2 Customer 2	USAGE	B	TI	A YEAR OR MORE
26	9311	0	0	0	0	x1/x2		3 Customer 3	USAGE	C	TI	A YEAR OR MORE
27	9312	6258	125.16	0	125.16	x1/x2		3 Customer 3	USAGE	C	TI	A YEAR OR MORE
28	9401	0	0	0	0	x1/x2		3 Customer 3	USAGE	C	TI	A YEAR OR MORE
29	9402	0	0	0	0	x1/x2		3 Customer 3	USAGE	C	TI	A YEAR OR MORE
30	9403	5825	116.5	0	116.5	x1/x2		3 Customer 3	USAGE	C	TI	A YEAR OR MORE
31	9404	0	0	0	0	x1/x2		3 Customer 3	USAGE	C	TI	A YEAR OR MORE
32	9405	4902	98.04	0	98.04	x1/x2		3 Customer 3	USAGE	C	TI	A YEAR OR MORE
33	9406	0	0	0	0	x1/x2		3 Customer 3	USAGE	C	TI	A YEAR OR MORE
34	9407	2258	45.16	0	45.16	x1/x2		3 Customer 3	USAGE	C	TI	A YEAR OR MORE
35	9408	0	0	0	0	x1/x2		3 Customer 3	USAGE	C	TI	A YEAR OR MORE
36	9409	0	0	0	0	x1/x2		3 Customer 3	USAGE	C	TI	A YEAR OR MORE
37	9410	3679	73.58	0	73.58	x1/x2		3 Customer 3	USAGE	C	TI	A YEAR OR MORE
38	TOTAL	22922	458.44	0	458.44			3 Customer 3	USAGE	C	TI	A YEAR OR MORE

The entire spreadsheet must appear in the file. The last six columns of data may be relocated as a customer-contract header in the printable version of the schedule.

IV. RATE FILINGS - SAMPLE TAB DELIMITED FILE
(as it would appear on paper and in the native application)

Docket No. _____
Statement ____

Legal Name of the Company
Statement Title
12 Mos. Ending March 31, 1997

Line Number	Row Description	First Column	Second Column	Third Column	Fourth Column	Fifth Column	Sixth Column
1	First Row	Data	Data	Data	Data	Data	Data
2	Second Row	Data	Data	Data	Data	Data	Data
3	Third Row	Data	Data	Data	Data	Data	Data

Descriptive Text

(as it would appear with Tabs and CR/LF denoted schematically as [] and <hrt>, respectively.

[] [] [] [] [] [] Docket No. _____<hrt>
[] [] [] [] [] [] Statement ____<hrt>

[] [] Legal Name of Company<hrt>
[] [] [] Statement Title<hrt>
[] [] 12 Months Ending March 31, 1997<hrt>

Line [] Row [] First [] Second [] Third [] Fourth [] Fifth [] Sixth<hrt>
Number [] Description [] Column [] Column [] Column [] Column [] Column [] Column<hrt>

1 [] First Row [] Data [] Data [] Data [] Data [] Data [] Data<hrt>
2 [] Second Row [] Data [] Data [] Data [] Data [] Data [] Data<hrt>
3 [] Third Row [] Data [] Data [] Data [] Data [] Data [] Data<hrt>

APPENDIX B: Hints for Creating Electronic Files**1. Tab-Delimited Files**

The "TAB" delimiter is an ASCII 9 - decimal or 09 - hexadecimal character. Each logical record in the TAB delimited and ASCII flat files should be terminated by a carriage return (CR) character (ASCII character - 13 decimal, 0D - hexadecimal) and line feed (LF) character (ASCII character 10 - decimal, 0A - hexadecimal). These characters together are denoted as a hard return <hrt> and are entered on the record by pressing the "Enter" key. An example of a tab-delimited file format is provided in Section VII.

The following instruction regarding "TAB" delimited files is very important:

It is imperative the applicants realize that the "TAB" characters are as important as the actual data coded onto the record. Without the correct "TAB" characters on the record to locate and distinguish separate data fields, the file cannot be data processed correctly. The respondent must be careful not to create the "TAB" delimited records by using a software program which either does not accurately enter "TAB" characters as separators or which merely converts the "TAB" characters the user enters into equivalent space characters (ASCII 0 - decimal or 00 - hexadecimal). Refer to Appendix C for further information on how to create a "TAB" delimited file using various common software packages.

When preparing a spreadsheet to be converted to a tab-delimited file, do not use special features of the software which will not translate into a tab-delimited format. For example, do not use the text box feature available in Excel. Further, make sure that your spreadsheet columns are wide enough to display all numbers. If the column width is insufficient, only the characters, ***, will be displayed. When saved as a tab-delimited file the *** will be saved instead of the value.

If you are using word processing software to create a tab-delimited file, make sure the package you select has the capability to convert a "TAB" character to an ASCII 9 - decimal or 09 - hexadecimal character, and does not just convert the "TAB" into a certain number of blank spaces.

If using a spreadsheet program to create the electronic filing, make sure that it can save the spreadsheet as a "TAB" delimited file.

To test whether or not you have truly created a "TAB" delimited file, read the file into a word processor program and change the "TAB" settings of the document. If the text from the delimited file changes with the new "TAB" settings, then the original file you created was in a "TAB" delimited format.

2. ASCII Flat Files

If saving a text file in an ASCII flat file format, it is important to save your document in an ASCII file format which preserves as much of the original document's appearance as

possible. Where necessary, alternative presentations in ASCII should be used for non-ASCII characters. For example, exponentiation can be displayed using the convention $X^{**}Y$, to represent the number X taken to the power Y. The square root of a number can be displayed using $X^{**}1/2$ or X taken to the power 1/2.

In order to best accomplish this task you should use the following tips:

- A. Use a basic nonproportional font such as 'Courier'.
- B. Use a pitch of 10 characters per inch (cpi) as your basic character size. If more characters per line are necessary, then use either 12 or 15/17 cpi. Any larger number for the pitch will cause the characters to be too small to read.
- C. Be aware that special wordprocessor formatting characteristics such as bold, italics, underlining, etc., will not translate to ASCII. Use these special formatting characters sparingly or not at all. Try to keep your original document as generic in appearance as possible. You may use tabs, indents, headers, footers, footnotes, line numbering and page numbering as these formatting codes should convert to an ASCII equivalent. Please test other formatting options prior to creating your final wordprocessing documents to see which codes will convert to the ASCII format.

3. Native File Formats

At the pipeline's election, any file saved as an ASCII flat file may also be filed in another format. For example, the pipeline may submit the file in native application format, HyperText Mark-up Language (HTML), or Rich Text Format. The letter of transmittal must identify the file format of the additional files. **If the file(s) is in a native application format both the name and the version of the software must be listed.** The file extension must provide an indication of the file type. For example, TAB is used for tab-delimited files, ASC is appropriate for ASCII flat files, WP is appropriate for Wordperfect files, DOC is appropriate for Word files, and HTM is appropriate for an HTML file.

4. GRAPHIC MATERIAL

Where the original file contains an embedded graphic already in the file form, BMP (Bitmap), GIF (Graphic Interchange Format), or JPEG (Joint Photographic Experts Group), enter a note in the ASCII file where the graphic appears stating the graphic is in an accompanying file and provide the file name. File the BMP, GIF, or JPEG file in addition to the ASCII file.

5. PDF Files

5.1.1 Guidelines when converting Electronic documents to PDF

The following are best practices to keep in mind when producing a PDF document to be viewed online.

- DO print to a postscript file and process the file using the Distiller component of Adobe Acrobat rather than printing to Adobe Acrobat or using the PDFMaker from a MS Office application (e.g., Word, Excel, PowerPoint).
- DO make your PDF file *Acrobat 6.0* compatible
- DO *Optimize for Fast Web View* to minimize file size and facilitate page-at-a-time (byte-serving) downloading
- DO *Embed Thumbnails*
- DO set Resolution to 300 dpi
- DO set Compression for images. A setting of *600 dpi* at *Automatic* and *Medium Compression* is recommended unless another setting is preferable to optimize file size while ensuring legibility of image.
- DO *Compress Text and Line Art*
- DO set *Color Management Policies* to *Convert all Colors to sRGB*, unless another setting is required to ensure accurate representation.
- DO create *Bookmarks* for documents that have a Table of Contents (TOC). The bookmarks should mirror the TOC items included in a file. In the case of a document broken into multiple files, each file would have bookmarks to reflect its content as per the TOC. Please consult the Acrobat Help on how to create bookmarks.
- AVOID using the following characters in file names: ` ~ ! @ # \$ % ^ & * () + = [] { } : ; ' , ? | " /
- DO NOT *Embed Fonts* unless you feel it is necessary, as this will create a larger file.
- DO NOT activate any security settings as this will interfere with systems for the visually impaired and effect accessibility.
- DO NOT link to external sites or to other documents in the filing, as the Commission cannot ensure link integrity. Linking inside a given document is optional.

5.2 Guidelines When Converting Paper Documents To PDF

While the preference is to produce a PDF file from an electronic source, this is not always possible. When only a hard copy is available, scanning technology can be used to convert paper documents to PDF.

Note: please ensure that you are authorized to reproduce the document as per the *Copyright Act*.

There are many software products and service providers who can help you convert a paper document into a digital format. The software products used are generally called scanning or imaging software. In short, the scanner takes an electronic “photocopy” of the document while the scanning software produces an electronic image (e.g., TIFF, image-only PDF, etc.).

Note: The recommended scanning resolution for documents with font type size greater than 6 point is 300dpi.

The second step called optical character recognition (OCR) is required to make the document searchable. OCR software, such as ScanSoft OmniPage or Adobe Capture, is required to take the scanned image and interpret the dots that make up the letters in each word to recreate the text.

Note: it will not recognize handwriting.

The quality of the resulting text is a function of the quality of the paper document, as well as the scanning and OCR software. There are different “flavors” of PDF that can be produced from a scanning and most require OCRing. Consult <http://www.adobe.com/products/acrcapture/pdfs/aacflavors.pdf> for more information. Please use the following guidelines to generate a PDF from a paper-only source.

If your document contains...	Then produce PDF of this flavor...	Comments
Combination of text and images	PDF Searchable Image Compact or Exact (formerly PDF Image+Text)	Requires OCR software Document will have image for legal accuracy and searchable “hidden text”
Image only	PDF Image Only	Does not require OCR software Content will NOT be searchable